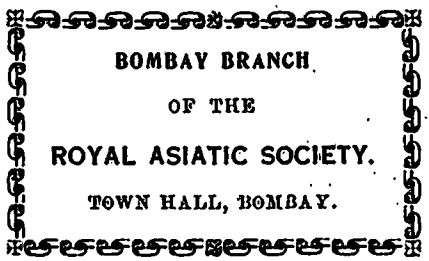
Stamp Department,

Bombay Press. Land

Report

1922-23 to 1937-38



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Report of the Stamp Department in the Bombay Presidency and Sind

133461

For the Year ending 31st March 1923

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No. 3684.

From

THE SUPERINTENDENT OF STAMPS,
Bombay;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE:
Bombay, 16th August 1923.

Sir,

I have the honour to submit the following report on the Stamp Administration of the Presidency for the triennium ending 31st March 1923 with annual statements of accounts which show at the foot the totals of recoveries for the two previous years.

2. The triennial report for the Province of Sind which is compiled separately by the Superintendent of Stamps, Karachi, is appended.

3. The report deals with the revenue and charges under the Stamp Act and the Court Fees Act only. The realizations at this office from the sale of Postage, Service Postage, National Health Insurance, Unemployment Insurance and Entertainments Stamps which amounted in the aggregate to Rs. 91,72,765 during the year 1922-23, are not treated in this report.

4. Excluding the sum of Rs. 3,30,000 which represents the provincial share of the sale proceeds of unified stamps credited to Non-Postal Revenue, the total receipts which in 1919-20 (the last year of the preceding triennium) were Rs. 1,38,04,685, rose in 1920-21 to Rs. 1,55,36,287 and in the year 1921-1922 fell to Rs. 1,45,87,033. During the last year of the triennium under notice the receipts including the sum of Rs. 3,30,000 referred to above, amounted to Rs. 1,60,19,001 and show an increase of Rs. 11,01,968 or 7·4 per cent. as compared with those of 1921-22 and of Rs. 1,52,714 or ·96 per cent. with those of 1920-21.

5. The gross revenue, *viz.*, Rs. 1,56,89,001 in the last year (1922-23) under the Stamp Act and the Court Fees Act, of the triennium under review is the highest on the record for the Stamp Department. The increase is attributable to the enhancement in the rate of duty from 1st April 1922.

Statement No. I.

6. The gross revenue from all sources both under the Indian Stamp Act and the Court Fees Act has continued to decrease. The upward tendency

Revenue.

exhibited in the last year (1919-20) of the last triennium and the first year (1920-21) of the triennium under notice, has ceased. The increase in the revenue for 1922-23 is chiefly due to the enhancement in the rate of duty. The following figures show the realizations under the two Acts during the three years under review:—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1920-21 ...	89,40,461	65,95,826	1,55,36,287
1921-22 ...	74,55,565	71,31,468	1,45,87,033
1922-23 ...	83,68,459	73,20,542	1,56,89,001

The realizations for the year 1922-23 as compared with those of previous years show the following result:—

	Stamp Act.	Court Fees Act.
	Rs.	Rs.
1921-22	+ 9,12,894	+ 1,89,074
1920-21	— 5,72,002	+ 7,24,716

7. The actual revenue for the two triennial periods irrespective of the figures for unified stamps is as under:—

	Rs.
Triennial period ending 1919-20 ...	3,19,49,279
Do. 1922-23 ...	4,58,12,321

and exhibits an average annual increase of Rs. 46,21,014.

8. The revenue recovered in Bombay City alone amounted to Rs. 90,68,284 forming 57·8 per cent. of the total Stamp Revenue collected in the Presidency during the year 1922-23. Compared with the last triennium ending 1919-20 the amounts show an increase of Rs. 95,45,238.

9. The total charges amounted to Rs. 5,33,189 during the year 1922-23 as compared with Rs. 4,78,349* in the preceding year showing an increase of Rs. 54,840 due to payments on account of refunds and discounts on the sale of General and Court Fee Stamps. The percentage of gross charges to gross receipts works out at Rs. 3·3. Compared with the preceding triennium there has been a rise amounting to Rs. 4,70,344 in the total charges for the triennium ending 1922-23.

Charges—	Rs.
*Indian Stamp Act.	3,31,317
Court Fees Act ...	2,01,872

Statement No. II.

Judicial Stamps or Court Fee Stamps.

10. Total recoveries from the sale of Judicial (Adhesive and Impressed Court Fee) Stamps during the year 1922-23 amounted to Rs. 73,20,542 showing an increase of Rs. 1,89,074 over the receipts of 1921-22 and Rs. 7,24,716 on the recoveries of the first year of the triennium under review. To the total collection during 1922-23, Bombay City alone contributed Rs. 34,20,143 being less by Rs. 1,63,372 than the realizations for the last year. The decrease is due to smaller amounts of Probate duty having been received during

the year. The following are the figures of the recoveries in Bombay on account of Probate duty during the last three years.

	Duty on original grants by High Court.	Additional duty recovered by the Stamp Office.	Total.
1920-21 ...	18,27,281	55,799	18,83,080
1921-22 ...	14,34,985	32,415	14,67,400
1922-23 ...	11,30,087	76,493	12,06,580

From amongst the districts, Ahmedabad, Dharwar, East Khandesh, West Khandesh, Nasik, Poona, Surat and Thana, contributed Rs. 3,94,617, 2,66,196, 4,59,101, 2,31,683, 2,33,700, 3,45,969, 2,17,500, and 2,18,735 respectively. Smaller amounts ranging from rupees one lakh upwards were realised in eight other districts.

11. The total receipts during the triennium ending 1922-23 were Rs. 2,10,47,836 as compared with Rs. 1,39,52,267 for the previous triennium and exhibit an increase of Rs. 70,95,569 or an annual average increase of Rs. 23,65,190.

Statement No. III.

Impressed stamps and Impressed labels or Special Adhesive stamps.

12. The total revenue derived from these two important heads (columns 2 and 4) amounted to Rs. 49,80,940 showing an increase of Rs. 5,82,684 over the realizations for 1921-22 and a decrease of Rs. 3,60,016 as compared with those of the year 1920-21 which latter year was a boom year for trade and land speculation.

13. Revenue derived from the sale of Impressed labels otherwise known as Special Adhesive Stamps affixed to documents at the Bombay Stamp Office and at the Aden Treasury amounted to Rs. 23,22,767 for 1922-23 showing an increase of Rs. 80,275 as compared with the previous year.

14. The total revenue under this head during the triennium ending 1922-23 shows an increase of Rs. 35,81,616 as compared with the preceding triennium or an average annual increase of Rs. 11,93,872.

Hundi or Inland Bills of Exchange.

15. The total revenue Rs. 2,49,542 derived from the sale of Hundi or Inland Bills of Exchange in the year 1922-23 shows a decrease of Rs. 1,38,011 as compared with the receipts for 1921-22. Bombay City alone contributed Rs. 2,47,568. The total collection under this head during the triennium under review shows an increase of Rs. 2,25,630 as compared with the total revenue realised during the triennium ending 1919-20 which amounted to Rs. 8,03,111. The decrease in the revenue for the last year of the triennium is due to slackness in trade.

Foreign Bill Stamps.

16. The revenue derived from the sale of Foreign Bill Stamps amounted to Rs. 3,64,137 during the year 1922-23 showing an increase of Rs. 33,724 over the receipts of the previous year and a decrease of Rs. 2,56,794

as compared with the receipts for 1920-21. Bombay City alone contributed Rs. 3,58,565. Compared with the receipts of the previous triennium the rise during the triennial period under notice is Rs. 2,12,282.

Share Transfer Stamps.

17. The total receipts from the sale of Share-Transfer Stamps during the year 1922-23 amounted to Rs. 14,33,431 against Rs. 13,49,143 and Rs. 18,33,054 for the previous two years of the triennium under review. The present triennium shows an increase of Rs. 9,69,081 or average annual increase of Rs. 3,23,027 over the receipts for the last triennium ending 1919-20. The increase is due to briskness of business of the Bombay Share Market. The business was especially very brisk in the years 1919-20 and 1920-21 when the receipts from the sale of these stamps amounted to Rs. 19,91,670 and Rs. 18,33,054 respectively.

Stamps for Legal Practitioners.

18. The recoveries from the sale of these stamps entirely depend on the issue of the Legal Practitioners' Licenses. The recoveries during the year 1922-23 amounted to Rs. 48,000 against Rs. 47,500 and 23,250 for those for 1921-22 and 1920-21 respectively. An increase of Rs. 46,750 over the last triennium is noticeable.

Notarial.

19. Notarial stamps used by Notaries Public show a marked increase over the receipts of the previous two years. The increases were Rs. 6,699 and Rs. 4,555 over the receipts for 1921-22 and 1920-21 respectively. The City of Bombay alone contributed Rs. 10,656. Compared with the previous triennium, the triennium under review indicates an increase of Rs. 18,427 in the total receipts.

Brokers' Note and Agreement Stamps.

20. Brokers' Note Stamps and Agreement Stamps are sold at the Bombay Office only and the revenue derived from the sale of Brokers' Note Stamps was Rs. 31,694 during the year 1922-23 showing an increase of Rs. 26,370 over the receipts of the preceding year. Agreement Stamps of the value of Rs. 1,689 were sold during the year 1922-23 and no Agreement Stamps were sold during the previous year. The improvement in revenue is the result of this office Circular inviting attention of Brokers to Article 43 of the Indian Stamp Act and to provisions of Section 62 of the Act. Compared with the triennium period ending 1919-20, the triennium under review exhibits an increase of Rs. 33,911 in the case of Brokers' Note Stamps and of Rs. 1,133 in the case of Agreement Stamps.

Adhesive Insurance Stamps.

21 The receipts during the year 1922-23 from the sale of these stamps which were newly introduced in the year 1921-22 for Policies of Insurance amounted to Rs. 1,42,563 against Rs. 1,08,199 for the year 1921-22. The increase is due to the fact that in the year 1921-22 Rs. 44,789 were included in the amount of duty on Policies under the Impressed labels.

22. The recoveries from the Two-anna embossment during the year 1922-23 have amounted to Rs. 2,988- showing a decrease of Rs. 5,980 as compared with those for 1921-22 and of Rs. 4,481 as compared with those of the year 1920-21. The decrease is due to Agreement and Contract forms which were formerly chargeable with Two-anna duty became chargeable with a higher duty of annas four under the Bombay Stamp Amendment Act II of 1922. There was a decrease of Rs. 3,924 in the total receipts for the triennial period ending 1922-23 as compared with the preceding triennium.

Impressment forms of Agreement and Contracts chargeable with Two-anna coloured impressions.

23. The total revenue derived from the impressment of One-anna Stamps on skeleton forms during the year 1922-23 amounted to Rs. 2,70,479 showing a decrease of Rs. 2,373 as compared with the recoveries for the previous year and of Rs. 68,114 as compared with those for 1920-21. The decrease is due to the rising tendency exhibited in the last year of the triennium ending 1919-20 in industrial business and in floating of New Joint Stock Companies having now ceased. The triennial period under review shows an increase of Rs. 2,15,469 as compared with the receipts of the preceding triennium.

One-anna Impressions on skeleton forms of Cheques and Receipts.

24. This head of revenue comprises several items, chief amongst which are the duty on unstamped or insufficiently stamped documents and Composition of Stamp duty paid in lump by Corporate Bodies. Out of the total sum of Rs. 8,30,968 shown under this head for 1922-23 in the Bombay City alone Rs. 4,84,837 were received on account of duty on executed and unstamped or insufficiently stamped documents and Rs. 1,70,000 for composition of Stamp duty. There was an increase of Rs. 2,88,940 and of Rs. 4,57,272 over the receipts for 1921-22 and 1920-21 respectively. The triennium under review shows a remarkable increase of Rs. 12,16,318 as compared with the preceding triennium. The increase is largely due to large amounts of Composition of Stamp duty and similar amounts of duty on executed documents received during the period of the triennium under notice.

Miscellaneous receipts.

25. The increase in the revenue from the sale of General (Non-Judicial) stamps under the several heads in this statement is due to the enhancement in the rate of duty, but for above reason the revenue shows a downward tendency due to slackness in trade and cessation of land speculation.

General remarks on the Statement No. III.

Statement No. IV.

26. The number of Licenses for the vend of Judicial and Non-Judicial stamps current during the year 1922-23 was 786 against 790 in 1921-22 and 797 in 1920-21. Compared with other districts, Bijapur and Dharwar have like the previous year the highest number of vendors, *viz.*, 80 and 83 respectively.

Vendors.

27. The total sum paid to the Vendors on account of discount on the sale of Judicial and Non-Judicial stamps during the year amounted to Rs. 1,73,354 against Rs. 1,53,757 and Rs. 1,66,834 in the preceding two years, showing an increase of Rs. 19,597 and Rs. 6,520 over the disbursements for 1921-22 and 1920-21 respectively.

Statement No. V.

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors.

28. This statement gives the number of cases in which deficient duty and penalty were levied by Courts or persons entitled to receive evidence under Section 35 or by Collectors under Sections 32, 37, 40 and 41 of the Stamp Act II of 1899. The total number of cases dealt with by the Civil Courts during the year 1922-23 was 2,370 as compared with 2,020 of the preceding year and 1,912 of the first year of the triennium. The amount of duty and penalty realised by the Civil Courts during the year 1922-23 amounted to Rs. 28,996 showing an increase of Rs. 5,693 over that for 1921-22 and of Rs. 11,756 over the receipts for 1920-21. Compared with the total revenue derived on account of duty and penalty realised by Courts during the last triennium, the receipts during the present triennium show an increase of Rs. 12,273.

29. There was during the year 1922-23 an abnormal increase in the number of cases dealt with by the Collectors. 5,543 more cases than those of the previous year and 5,411 more than those of the year 1920-21 were dealt with by the Collectors and the amount realised shows increases of Rs. 4,21,332 and of Rs. 4,07,993 over the receipts of the two previous years 1921-22 and 1920-21 respectively. The increase was due to the fact that in many cases additional duty was recovered on account of the difference in the old duty and the new duty sanctioned by the Bombay Stamp Amendment Act No. II of 1922.

Statement No. VI.

30. In the year 1922-23 four prosecutions for the infringement of Stamp Law were instituted in two districts only. All the six persons brought to trial, were convicted and fines imposed amounted to Rs. 750 showing an increase of Rs. 710 over the realizations for the preceding year and Rs. 725 over those of 1920-21. No rewards were paid.

Statement No. VII.

Estate Duty.

31. 544 cases of applications for Probate or Letters of Administration were reported to the Collector for inquiry under Section 19-H of the Court Fees Act. Out of them, those reported from Bombay formed the majority. The number of cases in which enquiry was instituted was 566. Out of them 278 were dealt with in the Bombay Stamp Office and in 225 cases enquiries were completed during 1922-23. A sum of Rs. 76,493 was recovered in Bombay City on account of deficient Probate duty. The total realizations of deficient Probate

duty in the whole Presidency amounted to Rs. 77,038 against Rs. 32,415 in 1921-22 and Rs. 55,980 in 1920-21.

32. The office establishment have as usual worked well. Mr. R. D. Karkhanis, Assistant Superintendent, has conducted the management of the office to my satisfaction and that of the Public.

I have the honour to be,

Sir,

Your most obedient servant,

J. P. BRANDER,
Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1923.

	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depot.
		Discount, and Establishment for Sale of Stamps.	Refunds.	Other Charges.	Total.			
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	86,98,459*	1,53,845	1,17,330	60,142	3,31,317	83,67,142*	.....	15,032
Under the Court Fees Act	73,20,542	29,533	1,37,449	34,890	2,01,872	71,18,670*	.....	11,626
Total ...	1,60,19,001*	1,83,378	2,54,779	95,032	5,33,189	1,54,85,812*	.....	26,658
Total of two previous years. 1921-22	1,49,17,033*	1,63,360	2,20,340	94,649	4,78,349	1,44,38,684*	.....	14,131
Total of two previous years. 1920-21	1,58,66,287*	2,10,681	2,19,389	75,748	5,05,818	1,53,60,469*	.....	15,718

*This sum includes Rs. 3,30,000 which represent the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution No. 9153, dated 5th October 1912, Revenue Department).

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1923.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2.	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	34,20,143	...	.....	...	34,20,143
Ahmedabad ...	3,94,617	...	.....	...	3,94,617
Ahmednagar ...	1,63,362	...	.....	...	1,63,362
Belgaum ...	1,91,980	...	.....	...	1,91,980
Bijapur ...	1,33,233	...	.....	...	1,33,233
Broach ...	90,799	...	.....	...	90,799
Dharwár ...	2,66,196	...	.....	...	2,66,196
Kaira ...	1,93,088	...	.....	...	1,93,088
Kanára ...	72,492	...	.....	...	72,492
East Khándesh ...	4,59,101	...	.....	...	4,59,101
West Khándesh ...	2,31,683	...	.....	...	2,31,683
Kolába ...	1,01,832	...	.....	...	1,01,832
Násik ...	2,33,700	...	.....	...	2,33,700
Poona ...	3,45,969	...	.....	...	3,45,969
Ratnágiri ...	1,29,192	...	.....	...	1,29,192
Satára ...	1,97,018	...	.....	...	1,97,018
Sholápur ...	1,84,653	...	.....	...	1,84,653
Surat ...	2,17,500	...	.....	...	2,17,500
Thána ...	2,18,735	...	.....	...	2,18,735
Aden ...	72,094	...	.....	...	72,094
Baroda ...	1,908	...	.....	...	1,908
Cutch ...	227	...	.....	...	227
Káthiáwar ...	.....	...	.....	...	...
Pálanpur ...	1,020	...	.....	...	1,020
Total ...	73,20,542	...	.....	...	73,20,542
Total of two previous years. 1921-22.	71,31,468	...	.....	...	71,31,468
Total of two previous years. 1920-21.	65,95,826	...	.....	...	65,95,826

STATEMENT III.

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1923.

District.	*Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna Unified Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,30,681 0 0	2,47,568 0 0	22,91,376 0 0	3,58,565 0 0	.....
Ahmedabad ...	2,96,576 0 0	1,382 0 0	.....	271 0 0	.....
Ahmednagar ...	77,013 0 0	.....	.....	.....	.....
Belgaum ...	1,49,491 0 0	.....	.....	.....	.....
Bijápur ...	1,12,788 0 0	.....	.....	.....	.....
Broach ...	83,403 0 0	261 0 0	.....	.....	.....
Dhárwár ...	1,85,398 0 0	.....	.....	.....	.....
Kaira ...	1,42,110 0 0	.....	.....	.....	.....
Kanára ...	37,844 0 0	2 0 0	.....	.....	.....
East Khándesh ...	3,19,649 0 0	85 0 0	.....	.....	.....
West Khandesh ...	1,02,264 0 0	45 0 0	.....	.....	.....
Kolába ...	64,393 0 0	.....	.....	.....	.....
Násik ...	1,05,768 0 0	71 0 0	.....	.....	.....
Poona ...	1,81,288 0 0	62 0 0	.....	.....	.....
Ratnágiri ...	75,966 0 0	16 0 0	.....	.....	.....
Satára ...	1,18,526 0 0	10 0 0	.....	.....	.....
Sholápur ...	82,009 0 0	20 0 0	.....	.....	.....
Surat ...	1,74,012 0 0	20 0 0	.....	.....	.....
Thana ...	1,07,041 0 0	.....	.....	.....	.....
Aden ...	9,410 0 0	.....	31,391 0 0	5,296 0 0	.....
Baroda ...	2,128 0 0	.....	.....	.....	.....
Cutch ...	8 0 0	.....	.....	5 0 0	.....
Káthiawar ...	38 0 0	.....	.....	.....	.....
Palanpur ...	359 0 0	.....	.....	.....	.....
Total ...	26,58,173 0 0	2,49,542 0 0	23,22,767 0 0	3,64,137 0 0	†3,30,000 0 0
Total of two previous years. 1921-22 ...	21,55,764 0 0	3,87,553 0 0	22,42,492 0 0	3,30,413 0 0	†3,30,000 0
1920-21 ...	21,93,093 0 0	3,91,646 0 0	31,47,863 0 0	6,20,931 0 0	†3,30,000 0

NOTES.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

† This sum represents the Provincial Share of the sale-proceeds of Unified Stamps credited to Non-Postal Revenue (Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

STATEMENT III—*continued.*

District.	Share Transfer Stamps.	†Stamps for Legal Practitioners' licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	12,97,286 0 0	48,000 0 0	10,656 0 0	31,694 0 0	1,689 0 0
Ahmedabad ...	1,25,642 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	26 0 0	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	514 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	60 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	9,903 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	1,372 0 0	.....	.....
Baroda ...	.....	.....	.....	.....	.....
Cutch ...	.....	.....	.....	.....	.....
Káthiáwár ...	.....	.....	.....	.....	.....
Pálanpur ...	.....	.....	.....	.....	.....
Total ...	14,33,431 0 0	48,000 0 0	12,028 0 0	31,694 0 0	1,689 0 0
Total of two previous years. 1921-22 ...	13,49,143 0 0	47,500 0 0	5,329 0 0	5,324 0 0	.....
1920-21 ...	18,33,054 0 0	23,250 0 0	7,473 0 0	3,373 0 0	.....

† Comprises impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil, and Attorney Stamps.

STATEMENT III—*concluded.*

District.	Insurance Stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,41,680 0 0	2,988 0 0	2,68,525 0 0	7,17,433 0 0	56,48,141 0 0
Ahmedabad ...	.....	.....	33 0 0	22,396 0 0	4,46,300 0 0
Ahmednagar ...	.....	.....	12 0 0	1,464 0 0	81,489 0 0
Belgáum ...	.....	.....	116 0 0	6,476 0 0	1,56,063 0 0
Bijápur ...	.....	.....	6 0 0	4,812 0 0	1,17,606 0 0
Broach ...	.....	.....	.....	3,242 0 0	86,906 0 0
Dhárwár ...	.....	.....	44 0 0	5,583 0 0	1,91,025 0 0
Kaira ...	.....	.....	154 0 0	4,097 0 0	1,46,387 0 0
Kánara ...	.....	.....	16 0 0	1,071 0 0	38,933 0 0
East Khándesh ...	.....	.....	6 0 0	9,830 0 0	3,30,084 0 0
West Khándesh ...	.....	.....	220 0 0	4,301 0 0	1,06,900 0 0
Kolába ...	.....	.....	1 0 0	4,116 0 0	68,510 0 0
Násik ...	.....	.....	81 0 0	6,557 0 0	1,12,447 0 0
Poona ...	.....	.....	.....	10,415 0 0	1,01,765 0 0
Ratnágiri ...	.....	.....	10 0 0	3,465 0 0	79,457 0 0
Sátára ...	364 0 0	.....	9 0 0	7,530 0 0	1,26,499 0 0
Sholapur ...	.....	.....	44 0 0	5,013 0 0	87,066 0 0
Surat ...	.....	.....	1,160 0 0	3,562 0 0	1,88,657 0 0
Thána ...	.....	.....	23 0 0	4,731 0 0	1,11,794 0 0
Aden ...	519 0 0	.....	.....	1,488 0 0	49,476 0 0
Baroda ...	.....	.....	.....	14 0 0	2,142 0 0
Cutch ...	.....	.....	.....	9 0 0	22 0 0
Káthiáwár ...	.....	.....	.....	362 0 0	390 0 0
Palanpur ...	.....	.....	.....	1 0 0	360 0 0
Total ...	1,42,563 0 0	2,988 0 0	2,70,479 0 0	8,30,968 0 0	63,63,459 0 0 *3,30,000 0 0
					94,55,565 0 0
Total of two previous years. 1921-22 ...	1,08,199 0 0	8,968 0 0	2,72,852 0 0	5,42,038 0 0	*3,30,000 0 0
1920-21 ...	.....	7,469 0 0	3,38,593 0 0	3,73,696 0 0	69,40,461 0 0
					*3,30,000 0 0

* This sum represents the Provincial share of the sale-proceeds of United Stamps credited to Non-Postal Revenue (Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1923.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	11	1,133	...	40,145	41,278
Ahmedabad ...	33	2,504	...	15,744	18,248
Ahmednagar ...	25	1,145	...	3,474	4,619
Belgaum ...	76	1,249	...	7,034	8,283
Bijapur ...	80	822	...	5,211	6,033
Broach ...	15	577	...	3,465	4,042
Dhárwár ...	83	1,580	...	8,450	10,030
Kairá ...	45	1,355	...	6,476	7,831
Kanara ...	25	604	...	1,736	2,340
East Khándesh ...	71	2,824	...	14,792	17,616
West Khándesh ...	33	1,447	...	4,603	6,050
Kolába ...	27	735	...	2,834	3,569
Násik ...	50	1,649	...	4,692	6,341
Poona ...	43	2,042	...	6,441	8,483
Ratnágiri ...	45	800	...	3,680	4,480
Sátára ...	31	1,490	...	5,451	6,941
Sholápur ...	27	1,194	...	3,600	4,794
Surat ...	28	958	...	5,355	6,313
Thána ...	32	1,033	...	4,268	5,301
Aden ...	5	210	...	552	762
Baroda ...	...	.....	...	.....	...
Cutch ...	1	.....	...	.....	...
Káthiáwár ...	...	.....	...	.....	...
Pálanpur ...	...	.....	...	.....	...
Total ...	786	25,351	...	1,48,003	1,73,354
Total of two previous years. 1921-22 .	790	21,883	...	1,31,874	1,53,757
Total of two previous years. 1920-21 .	797	21,055	...	1,45,779	1,66,834

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1923.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	303	4,921 0 0	1,284	5,40,839 0 0
Ahmedabad ...	150	1,176 0 0	515	6,596 0 0
Ahmednagar ...	179	1,231 0 0	1,038	3,232 0 0
Belgaum ...	235	3,380 0 0	131	2,987 0 0
Bijápur ...	204	1,994 0 0	106	2,791 0 0
Broach ...	55	411 0 0	329	2,816 0 0
Dhárwár ...	291	2,116 0 0	203	3,420 0 0
Kaira ...	87	526 0 0	253	3,654 0 0
Kánara ...	38	273 0 0	210	298 0 0
East Khándesh ...	51	46 0 0	617	9,015 0 0
West Khándesh ...	...	3,776 0 0	.....	505 0 0
Kolába ...	43	409 0 0	151	2,729 0 0
Násik ...	66	1,534 0 0	872	4,106 0 0
Poona ...	...	1,722 0 0	.....	8,248 0 0
Ratnágiri ...	217	1,033 0 0	368	2,405 0 0
Sátára ...	145	1,148 0 0	225	6,360 0 0
Sholápur ...	69	1,219 0 0	207	2,806 0 0
Surat ...	44	479 0 0	257	2,556 0 0
Thána ...	180	1,190 0 0	197	3,493 0 0
Aden ...	13	394 0 0	70	1,094 0 0
Baroda ...	...	.....	.....	.....
Cutch ...	...	.....	.....	.....
Káthiáwár ...	...	.....	.....	.....
Pálanpur ...	...	.....	.....	.....
Total ...	2,370	28,996 0 0	7,033	6,09,952 0 0
Total of two previous years. 1921-22 ...	2,020	23,303 0 0	1,490	1,88,620 0 0
Total of two previous years. 1920-21 ...	1,912	17,240 0 0	1,622	2,01,959 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1923.

District.	Number of Cases instituted.	Number of Persons			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijapur ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Dharwar ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Kánara ...	1	2	2	...	600	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	3	4	4	...	150	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Cutch ...	...	...	...	...	...	...	
Káthiáwár ...	...	...	...	...	...	...	
Pálanpur ...	...	...	...	...	...	...	
Total ...	4	6	6	...	750	...	
Total of two previous years. 1921-22.	2	2	2	...	40	...	
Total of two previous years. 1920-21.	2	2	1	1	25	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1923.

Division and District.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector (Section 19-H of the Court Fees Act).	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of Court-fees due or originally realised on the valuation of the applicants in cases disposed of during the year.	Amount of deficient Court-fee required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Bombay ...	60	253	278	225	5,53,118 0 0	76,493 0 0	...	
Ahmedabad ...	51	77	94	94	17,587 0 0	515 0 0	...	
Ahmednagar ...	1	5	6	6	80 0 0	.....	...	
Belgaum ...	...	11	11	11	1,118 0 0	30 0 0	...	
Bijapur ...	...	2	2	1	354 0 0	.....	...	
Broach ...	...	3	3	3	506 0 0	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	5	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Kolába ...	1	1	1	1	436 0 0	.....	...	
Nasik ...	4	11	15	15	.....	.....	...	
Poona ...	...	28	7	7	10,869 0 0	.....	...	
Ratnágiri ...	5	2	7	7	316 0 0	.....	...	
Sátára ...	10	4	14	9	3,131 0 0	.....	...	
Sholápur ...	...	5	5	5	479 0 0	.....	...	
Surat ...	15	89	104	74	.....	.....	...	
Thána ...	7	16	19	19	4,983 0 0	.....	...	
Áden ...	...	32	...	32	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Cutch ...	...	...	...	...	.....	.....	...	
Káthiáwár ...	...	...	...	...	.....	.....	...	
Pálanpur ...	...	...	...	...	.....	.....	...	
Total ...	154	544	566	509	5,92,977 0 0	77,038 0 0	...	
Total of two previous years. 1921-22	175	650	623	649	4,61,457 0 0	32,415 0 0	...	
Total of two previous years. 1920-21	195	621	674	634	1,60,117 0 0	55,980 0 0	...	

General Stamp Office,
Bombay, 16th August 1923.

J. P. BRANDER,
Superintendent of Stamps.

No. 2277 of 1923.

STAMP DEPARTMENT,
CENTRAL STAMP OFFICE,
Karachi, 30th July 1923.

From

W. P. COWIE, Esquire, C.I.E., I.C.S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Subject:—Stamp Administration Report of the Province of Sind.

Sir,

I have the honour to submit the report on the Stamp Administration of the Province of Sind for the triennium ending 31st March 1923.

2. The report deals with the revenue and charges under the Indian Stamp Act II of 1899 and the Court Fees Act VII of 1870.

Statement I.

3. The gross revenue under the Indian Stamp Act II of 1899 and the Court Fees Act VII of 1870 amounted to Rs. 59,14,017 during the triennium as shown below :—

Revenue.

	Stamp Act.	Court Fees Act.	Total.
1920-21 ...	10,48,541	10,87,638	21,36,179
1921-22 ...	8,00,207	10,12,429	18,12,636
1922-23 ...	9,57,783	10,07,469	19,65,252
Total ...	28,06,531	31,07,536	59,14,067

compared with the receipts of the last triennium, there has been an increase of Rs. 9,15,894. Though the duties under both Acts were enhanced, the receipts were far below the budgetted amounts. This is due to the tightness of the money market and to stagnation of trade.

4. The total charges amounted to Rs. 1,60,473 during the period under review as compared with Rs. 1,25,347 in the preceding triennium. The increase of Rs. 35,126 is due to larger payments on account of discount consequent on the enhancement of Stamp duty.

Charges.

	Rs.
Stamp Act	1,13,332
Court Fees Act.	47,141

Statement II.

Court Fee Stamps.

5. The total receipts under Adhesive and Impressed (judicial) stamps amounted to Rs. 10,07,469 during the year 1922-23 compared with the previous year it showed a decrease of Rs. 4,960.

Compared with the preceding triennium there is an increase of Rs. 6,22,522 in the total receipts, which may be attributed to litigation due to bad condition of trade.

Statement III.

Impressed stamps and Impressed labels or Special Adhesive Stamps.

6. The total amount realized under these two heads (columns 2 and 4) was Rs. 8,22,653 during 1922-23 as compared with Rs. 6,75,332 in the year 1921-22. The increase of Rs. 1,47,321 is partly due to enhancement of duty and partly due to fixing the rate of exchange at Rs. 15 per £ for conversion of foreign currencies for the purpose of the Indian Stamp Act.

Impressed labels or Special Adhesive Stamps which are sold at Karachi only, brought in a revenue of Rs. 2,30,463 or a sum of Rs. 46,848 more than the last year.

Under this head there has been an increase of Rs. 2,51,144 over the realizations of the preceding triennium.

Hundi or Bills of Exchange.

7. A sum of Rs. 46,884 was realized under this head during 1922-23 showing a decrease of Rs. 15,660. There have been very small sales of these stamps specially in Karachi, and Sukkur districts consequent on the non-restoration of credit on account of prolonged dulness in trade and tightness of the money market.

Comparing the receipts with those of the previous triennium there is decrease of Rs. 7,269 only.

Foreign Bill Stamps.

8. A sum of Rs. 25,829 was realized during 1922-23 from the sale of Foreign Bill Stamps which are sold in the City of Karachi only. The increase of Rs. 10,558 being partly due to the rate of exchange having been raised from Rs. 10 to Rs. 15 per £.

During this triennial period the income amounted to Rs. 1,04,562 as against Rs. 74,172 during the preceding triennium.

Share Transfer Stamps.

9. The sale proceeds under this head amounted to Rs. 3,090 showing an increase of Rs. 284. During the triennium under report Share Transfer Stamps have also been sold at Hyderabad and Sukkur.

Insurance Stamps.

10. Rs. 7,151 were realized under this head. These stamps were formerly included under Special Adhesive Stamps but in March 1921, Insurance stamps were introduced to give facilities to mercantile community.

11. Notarial stamps are only sold at Karachi and Rs. 1,913 were realized during 1922-23. There has been increase of Rs. 1,162 on account of enhanced duty.

Notarial Stamps.

12. A sum of Rs. 872 was realized during 1922-23 owing to the enhancement of stamp duty and to the fact that contract forms are no longer stamped with two-anna coloured impression.

Broker's Note Stamps.

Agreement Stamps.

13. There has been no sale of these stamps during 1922-23.

Forms of Agreement and Contract Charges with two-anna coloured impressions.

14. Rs. 446 were realized under this head during the year. Reasons for the decrease appear under Broker's Note Stamps.

15. The revenue derived under this head during 1922-23 was Rs. 27,857, *i.e.*, Rs. 1,230 less than the preceding year. During the triennium under report a sum of Rs. 80,905 was received showing a decrease of Rs. 392 over the collection of the preceding triennium.

Forms for cheques and receipts.

16. This head is composed of a number of items of a fluctuating nature, a sum of Rs. 21,086 was collected during 1922-23. Increase of Rs. 14,197 is due principally to additional stamp duty paid under Act II of 1922 on insufficiently stamped documents.

Miscellaneous Receipts.

Statement IV.

17. The number of Stamp Vendors for the sale of stamps was 392 or 18 more than the last year. Discount paid amounted to Rs. 28,367 or Rs. 3,116 more than the preceding year. Owing to enhancement of stamp duty, a sum of Rs. 79,804 was paid on account of discount during the triennium under report.

Stamp Vendors and Discount.

Statement V.

18. Six hundred and twenty-three cases were dealt with under section 35 and 1,249 cases under sections 32, 37 and 40 and 41 of Act II of 1899 as compared with 507 and 109 in the previous year. The total amount realized under the two heads amounted to Rs. 15,791 in the year under review against Rs. 4,455 in the preceding year. Reasons for the increase have been recorded in paragraph 16 above.

Insufficiently stamped or unstamped and impounded documents.

Statement VI.

19. Three cases were instituted during the year under report in which three persons were brought to trial and convicted. A sum of Rs. 15-8-0 was realized on account of fines.

Prosecutions.

Statement VII.

Estate Duties.

20. Fifteen cases were reported to the Collector of Karachi under Section 19-H of the Court Fees Act VII of 1870. No case was completed during the year, therefore, no amount was realized on account of deficit Court Fee.

Miscellaneous.

Loss of Stamps.

21. During the triennium under report thefts of public postage stamps occurred from cases of stamps while in railway or postal transit. Enquiries were made by the Police Authorities of different Provinces, but no clue was found. The largest was of a parcel (containing stamps worth Rs. 5,840) despatched by post to the Treasury Officer, Imperial Treasury, Gilgit, and the loss was written off under Government Order, Revenue Department, No. 1432, dated 23rd May 1921. Another was of a case (containing post cards worth Rs. 720) despatched by rail to the Treasury Officer, Kangra; the loss was written off under the orders of the Commissioner in Sind. There were other trivial cases the loss in which written off under the authority invested in me by Government Resolution, Financial Department, No. 3,977 dated 5th December 1921.

Establishment.

22. During the year 1922-23 the establishment employed at this depôt were engaged in supervising the over-printing at the Commissioner's Printing Press of Post Cards and Envelopes, and undertook the additional work of examining, counting and packing of over-printed ½ anna labels, post cards and envelopes of several kinds in addition to their usual work. No extra hands being employed

I have the honour to be,
Sir,
Your most obedient servant,
W. P. COWIE,
Superintendent of Stamps.

Through the Commissioner in Sind.

No. P.—95-A.

REVENUE DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 2nd August 1923.

Forwarded to the Superintendent of Stamps, Bombay, with reference to Government Resolution, No. 8595, dated 6th September 1906.

L. J. MOUNTFORD,
Commissioner in Sind.

To

The Superintendent of Stamps, Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1923.

	Receipts.	Charges.				Net Receipts.	Cost of general supervision.	Cost of Stamps and plain paper supplied from Central Depôt.	
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.				
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	9,57,783	24,974	13,830	719	39,523	9,18,260	...	...	...
Under the Court Fees Act	10,07,469	5,275	8,842	687	14,804	9,92,665	...	...	...
Total ...	19,65,252	30,249	22,672	1,406	54,327	19,10,925	...	...	...
1921-22 ...	18,12,636	26,945	23,616	1,596	51,157	17,60,479	...	...	...
Total of 2 previous years 1920-21 ...	21,36,179	27,924	25,959	1,106	54,989	20,81,190	...	...	...

Karachi,
30th July 1923.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1923.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	1,63,110 9 0	.....	.....	.....	1,63,110 9 0
Karachi	4,63,207 1 0	.....	.....	.....	4,63,207 1 0
Larkana	1,35,562 2 0	.....	.....	1,287 12 0	1,36,849 14 0
Mirpurkhas	51,531 6 0	.....	.....	.....	51,531 6 0
Sukkur	1,92,770 10 0	.....	.....	.....	1,92,770 10 0
Total ...	10,06,181 12 0	.....	.....	1,287 12 0	10,07,469 8 0
1921-22 ...	10,12,027 11 0	.....	.....	401 8 2	10,12,429 3 2
Total of 2 previous years 1920-21 ...	10,87,620 8 0	.....	.....	17 8 4	10,87,638 0 4

Karachi,
30th July 1923.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1923.

District.	Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna unified Stamps.	Share Transfer Stamps.	Insurance Stamps.
	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	1,80,750 12 0	2,054 1 0	.....	.....	.....	147 8 0	528 12 0
Karachi	75,817 10 0	34,005 9 0	2,30,462 13 0	25,829 7 0	.....	2,924 12 0	6,621 14 0
Larkana	1,09,468 0 0	3,738 9 0	.....	.....	.....	.....	.....
Mirpurkhas	21,155 12 0	57 3 0	.....	.....	.....	.....	.....
Sukkur	2,04,998 8 0	7,029 0 0	.....	.....	.....	17 8 0	.....
Total ...	5,93,190 10 0	46,884 6 0	2,30,462 13 0	25,829 7 0	.....	3,089 12 0	7,150 10 0
1921-22 ...	4,91,717 10 0	62,543 14 0	1,83,614 11 0	15,270 14 0	.....	2,806 0 0	6,876 0 0
Total of previous year 1920-21 ...	4,68,053 14 0	67,748 14 0	4,14,343 13 0	63,462 0 0	.....	3,067 4 0	.....

STATEMENT III—*continued.*

District.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms for agreements and contracts chargeable with Two-anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	.....	.....	.....	.....	281 4 0	3,803 11 3	1,87,666 0 3
Karachi	1,913 0 0	872 6 0	.....	446 0 0	27,541 14 0	7,026 13 6	4,13,462 2 6
Larkana	.....	.....	.....	.....	.....	2,924 8 0	1,16,131 1 0
Mirpurkhas	.....	.....	.....	.....	.....	599 2 0	21,812 1 0
Sukkur	.....	.....	.....	.....	34 6 0	6,732 1 0	2,16,811 7 0
Total ...	1,913 0 0	872 6 0	.....	446 0 0	27,857 8 0	21,086 3 9	9,57,782 11 9
1921-22 ...	751 0 0	1 0 0	34 0 0	615 4 0	29,087 9 0	6,888 12 2	8,00,207 3 2
Total of previous year 1920-21 ...	746 0 0	.....	1 8 0	650 4 0	23,960 2 0	6,502 0 0	10,48,541 11 0

NOTE.—A sum of Rs. 3,30,000 representing the Provincial share of sale-proceeds of unified Stamps credited to Non-Postal Revenue is accounted for in the report of the Presidency Proper (Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

Karachi, 30th July 1923.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1923.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	111	921 9 0	.....	5,877 14 7	6,799 7 7
Karachi	50	1,119 2 6	.....	5,848 15 6	6,968 2 0
Larkana	88	891 7 5	.....	4,879 9 3	5,771 0 8
Mirpurkhas	36	303 15 3	.....	848 11 11	1,152 11 2
Sukkur	112	1,163 2 7	.....	6,512 6 3	7,675 8 10
Total ...	392	4,399 4 9	.....	23,967 9 6	28,366 14 3
1921-22 ...	374	3,948 13 9	.....	21,301 7 6	25,250 5 8
Total of 2 previous years 1920-21 ...	358	3,834 13 8	.....	22,352 7 8	26,187 4 11

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

Karachi, 30th July 1923.

STATEMENT V.

Insufficiently stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1923.

District.	By Courts or persons receiving evidence under Section 35 of Act II of 1899.		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of Cases dealt with.	Duty and penalty realised.	Number of Cases dealt with.	Duty and penalty realised.
	2	3	4	5
		Rs. a. p.		Rs. a. p.
Hyderabad (Sind)	91	440 13 0	46	408 6 0
Karachi	23	62 1 0	218	3,376 5 0
Larkana	303	1,267 12 0	428	2,921 0 0
Mirpurkhas	46	256 0 0	67	344 6 0
Sukkur	160	1,686 9 0	490	5,111 4 5
Total ...	623	3,633 8 0	1,249	12,158 0 0
1921-22 ...	607	2,401 14 0	109	2,053 11 8
Total of 2 previous years 1920-21 ...	474	2,857 6 0	94	2,238 8 0

Karachi,
30th July 1923.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1923.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Hyderabad (Sind)	3	3	3	...	15 8 0	.....	
Karachi	...	...	...	...	.....	.....	
Larkana	...	...	...	...	.....	.....	
Mirpurkhas	...	...	...	...	.....	.....	
Sukkur	...	...	...	...	.....	.....	
Total ...	3	3	3	...	15 8 0	.....	
1921-22 ...	1	3	3	...	15 0 0	.....	
Total of 2 previous years 1920-21 ...	2	2	1	1	2 0 0	.....	

Karachi,
30th July 1923.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of Action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1923.

District.	Number of enquiries pending at the beginning of the year.	Number of Cases reported to Collector, Section 19-H of the Court Fees Act.	Number of such Cases in which inquiries were instituted during the year.	Number of inquiries completed during the year.	Amount of deficit Court Fees due or originally realized on valuation of the applicants in cases disposed of during the year.	Amount of deficit Court Fees required.	Penalty.	Remarks.
	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Hyderabad (Sind)	...	...	...	...	.....	...	...	
Karachi	19	15	...	...	15,774 11 2	...	...	
Larkana	...	...	...	...	.....	...	...	
Mirpurkhas	...	...	...	...	.....	...	...	
Sukkur	...	...	...	...	.....	...	...	
Total ...	19	15	...	...	15,774 11 2	...	...	
Total of 2 previous years 1921-22 ...	5	23	3	6	29,795 0 0	386 12 1	...	
Total of 2 previous years 1920-21 ...	6	31	9	6	17,462 0 0	125 0 0	...	

Karachi,
30th July 1923.

F. E. CUMMING,
for Superintendent of Stamps, Karachi.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

No. 2626.

From

THE SUPERINTENDENT OF STAMPS,
Bombay;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE,
Bombay, 30th June 1924.

Sir,

I have the honour to submit the following brief notes on the Stamp Administration of the Bombay Presidency and Aden for the year 1923-24. The separate report for the province of Sind is annexed.

2. The report deals with the revenue and charges under the Indian Stamp Act and the Court Fees Act but it does not treat of the realizations from the sales of Postage, Service Postage, National Health Insurance, Unemployment Insurance Stamps and Entertainment Stamps, the sale of which at the Bombay General Stamp Office during the year under notice, amounted in the aggregate to Rs. 82,90,590.

Statement No. I.

Revenue.

3. The total gross realizations under the Stamp Act and the Court Fees Act amounted to Rs. 1,63,06,803 as against Rs. 1,60,19,001 in the preceding year, showing an increase of Rs. 2,87,802. The receipts under the two Acts shown separately are as follows :—

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1922-23 ...	86,98,459	73,20,542	1,60,19,001
1923-24 ...	82,61,534	80,45,269	1,63,06,803

4. It will be noticed that the revenue under the Stamp Act has diminished by Rs. 4,36,925 while the receipts under the Court Fees Act have increased by Rs. 7,24,727. The revenue recovered in Bombay City alone under both the Acts amounted to Rs. 90,33,957 representing 55·39 per cent. of the total revenue of the Presidency.

Charges.

5. The total charges under both the Acts amounted to Rs. 5,52,546 during the year as compared with Rs. 5,33,189 in the previous year or Rs. 19,357 more than the previous year. The increase is due to larger payments on account of refunds under both the Acts. Of the total

charges of Rs. 5,52,546, a sum of Rs. 3,12,225 was debitable to the Stamp Act and of Rs. 2,40,321 to the Court Fees Act. The percentage of charges to receipts is 3·77 in the case of the former and 2·99 in that of the latter or about 3·38 on the total gross receipts.

6. The decrease of Rs. 30,576 under the head "other charges" in column 5 of Statement No. I is due to the fact that Rs. 30,000 were during the year under report debited to Postal Account, on account of establishment and other charges in respect of the Custody Supply and sale of Postage Stamps by the General Stamp Office.

7. The cost of stamps supplied from the Bombay Central Depôt during 1923-24 amounted to Rs. 1,28,608 against Rs. 26,658. The increase in the cost is due to the revised procedure of calculating the cost, as prescribed in Government Resolutions, Revenue Department, No. 7201, dated 31st March 1924 and 3rd May 1924.

Statement No. II.

Judicial or Court Fee Stamps.

8. The total revenue derived from the sale of Judicial (Adhesive and Impressed Court Fee) stamps amounted to Rs. 80,45,269 during the year under review against Rs. 73,20,542 for the last year showing an increase of Rs. 7,24,727. The improvement of revenue under this head is mainly due to increased rate of duty under Bombay Act No. I of 1922 and to the issues of administration in larger estates than in the previous year.

9. To the total collection during the year, Bombay City alone contributed Rs. 38,37,575 exceeding the last year's revenue under this item by Rs. 4,17,432.

10. From amongst the Districts, Ahmedabad, Ahmednagar, Belgaum, Dharwar, Kaira, East Khandesh, West Khandesh, Nasik, Poona, Sholapur, Surat and Thana contributed to the total revenue Rs. 4,10,760, 2,03,255, 2,06,296, 2,70,445, 2,17,927, 4,56,843, 2,49,716, 2,38,250, 4,40,799, 2,25,797, 2,36,562 and 2,27,063 respectively. Smaller amounts ranging from Rs. one lakh and upwards were realised in five other Districts, *viz.*, Bijapur, Broach, Kolaba, Ratnagiri and Satara.

11. The figures of total in column 6 of the Statement No. II include the receipts on account of duty on Probates, Letters of Administration and Succession Certificates, which are separately shown in column 7 of the Statement in accordance with Government Resolution, Revenue Department, No. 186/24, dated 27th March 1924. Sind figures on account of this duty are shown at the foot of this statement.

Statement No. III.

Non-Judicial Stamps.

A. Impressed Stamps and B. Impressed labels or Special adhesive Stamps.

12. The total revenue under the marginally noted two important heads (columns 2 and 4) amounted to Rs. 53,11,514 showing an increase of Rs. 3,30,574 over the last year's realizations of Rs. 49,80,940. The receipts under sub-head (A) show an increase of Rs. 1,40,897 and those

under (B) of Rs. 1,89,677. The increase under A is not in Bombay City but is in the mofussil Districts and the cause for it, as stated by the Collectors of the Districts, is the enhancement of the duty by amendment of the Indian Stamp Act by the Bombay Act II of 1922. The increase under B is mainly due to the fact that the rate of the value of a pound sterling for conversion into Indian currency has been raised from Rs. 10 to Rs. 15 from 13th January 1923.

Hundies or Inland Bills of exchange.

13. The revenue from the sale of Hundi Stamps (column 3) amounted to Rs. 2,90,751 against Rs. 2,49,542 showing an increase of Rs. 41,209.

Foreign Bill Stamps.

14. The realizations from the sale of Foreign Bill Stamps amounted to Rs. 4,68,642 during 1923-24 against Rs. 3,64,137 in the previous year, showing an increase of Rs. 1,04,505. The increase is due to the revised rate of Rs. 15 to the pound sterling.

Share Transfer Stamps.

15. The receipts from the sale of Share Transfer Stamps during the year amounted to Rs. 7,20,314 against Rs. 14,33,431 of the last year. The decrease in the revenue under this head by Rs. 7,13,117 is due to the tightness of the money market and the fall in the value of shares.

Stamps for Legal Practitioners' Licenses.

16. The revenue under this head during the year under review, amounted to Rs. 52,500 as compared with Rs. 48,000 the realizations of the last year. The increase of Rs. 4,500 is due to the issue of a larger number of legal practitioners' licenses during the year under report than in the previous year.

Notarial Stamps.

17. Notarial Stamps used by Notaries public show a slight increase of Rs. 1,025 over the receipts of the previous year which amounted to Rs. 12,028, the receipts during 1923-24 being Rs. 13,053.

Brokers' Note Stamps and Agreement Stamps.

18. Brokers' Note Stamps and Agreement Stamps are sold at the Bombay Stamp Office only and the revenue derived from the respective heads during 1923-24 was Rs. 29,318 and Rs. 11,439 against Rs. 31,694 and Rs. 1,689 of the previous year there being a decrease of Rs. 2,376 under Brokers' Note Stamps and increase of Rs. 9,750 under Agreement Stamps. The improvement in revenue under Agreement Stamps is the result of the Circular issued by this office last year inviting the attention of the Share and Stock Brokers in Bombay to Article 43 of the Indian Stamp Act and to the provisions of Section 62 of the Act.

Adhesive Insurance Stamps.

19. The receipts during 1923-24 under this head show a slight decrease of Rs. 3,066, the income being Rs. 1,39,497 against Rs. 1,42,563 of the last year.

Forms for Agreement and Contracts chargeable with two Anna coloured impressions.

20. The recoveries from the two Anna embossment during the year under report have amounted to Rs. 6,670 against Rs. 2,998 of the last year, showing an increase of Rs. 3,682. No forms of Agreements or Contracts were received this year for being stamped with the coloured impressions of two Annas as the duty on these forms has been enhanced by the Bombay Stamp Amendment Act of 1922 from 2 to 4 Annas. The revenue of Rs. 6,670 derived under this head is on account of impressments of two Annas on Share certificates which kind of documents were formerly chargeable with a duty of 1 Anna but were made liable to a duty of two Annas by the Indian Stamp Amendment Act of 1923 with effect from 1st October 1923.

1 Anna coloured impressions on skeleton forms of Cheques and receipts.

21. The total revenue derived from the impressment of 1 Anna on skeleton forms during the year under review amounted to Rs. 2,41,375 against Rs. 2,70,479 of the last year showing a decrease of Rs. 29,104. The decrease is due to the depression in trade.

Miscellaneous receipts.

22. This head of revenue comprises several items, chief amongst which are the duty on unstamped or insufficiently stamped documents and composition of stamp duty paid in lump by Corporate bodies. Out of the total sum of Rs. 6,16,461 shown under this head Rs. 5,92,562 were received in Bombay City alone on account of duty on executed and unstamped or insufficiently stamped documents. No amount was received during the year under report, on account of composition of stamp duty which in the previous year amounted to Rs. 1,70,000. The decrease of Rs. 1,84,507 in the last year's figure of Rs. 8,30,968 under miscellaneous receipts, is chiefly due to this item of Rs. 1,70,000.

General remarks on the statement No. III.

23. The total realizations from the sale of General Stamps and from other sources as shown in statement No. III under the several heads were Rs. 79,31,534 against Rs. 83,68,459 of the last year, there being a decrease of Rs. 4,36,925. The decrease is attributable to the fall in the sales of Share Transfer Stamps and to the non-receipt of any amount on account of Composition of stamp duty which is paid by the Corporate bodies on loans issued by them. But for the improvement in receipts in other sub-heads, the decrease would have been larger.

Statement No. IV.

Vendors.

24. The number of Licensed Stamp Vendors for the sale of Judicial and Non-Judicial Stamps during the year 1923-24 was 782 against 786 in the last year. Bijapur and Dharwar have as in the previous year maintained the highest number of vendors, *viz.*, 83 and 86. The total sum paid

to the vendors on account of Discount on the sale of Judicial and Non-Judicial Stamps during the year amounted to Rs. 1,74,362 against Rs. 1,73,354 paid during the previous year. The rate of discount on the sale of Non-Judicial Stamps was by Government Resolution, Revenue Department, No. 7924-E, dated 5th December 1923, reduced by 33 per cent. in Bombay City with effect from 1st February 1924.

Statement No. V.

Insufficiently stamped or unstamped documents on which duty and penalty were levied by Civil Courts and Collectors.

25. 2,216 Cases were dealt with by the Courts this year under Section 35 of the Stamp Act and 2,202 cases were disposed of by the Collectors under Sections 32, 37, 40 and 41 of the Act. The duties and penalties realised in the former case amounted to Rs. 25,422 and to Rs. 4,85,443 in the latter, as compared with Rs. 28,996 and Rs. 6,09,952 respectively received in the previous year. In the City of Bombay 421 cases were dealt with by the Courts, contributing Rs. 6,035 to the total amount recovered, while Belgaum and Sholapur with 63 and 183 cases realised Rs. 2,237 and 2,046 respectively, Under recoveries by Collectors, Bombay City contributed in 693 cases, an income of Rs. 4,61,468, out of the total sum of Rs. 4,85,443. Compared with the total revenue derived on account of duty and penalty by Courts and by Collectors, revenue during 1923-24 was less by Rs. 1,28,083 than that of the last year. During the last year, there was an abnormal increase in the number of cases dealt with by the Collectors owing to the fact that in many cases parties had to pay additional duty on account of the difference in the old rates of duty and the new ones leviable under the Bombay Stamp Amendment Act II of 1922.

Statement No. VI.

26. During the year 1923-24, two prosecutions for the infringement of the Stamp Law were instituted in two Districts only, namely, Nasik and Surat. In Nasik, the culprit was acquitted and in Surat a fine of Rs. 50 was imposed.

Statement No. VII.

Estate duty.

27. 439 Applications for Probate or Letters of Administration against 544 in the last year, were reported to the Collectors for enquiry under Section 19-H of the Court Fees Act. Out of them 189 were reported from Bombay. The number of cases in which enquiries were instituted was 458. In Bombay City a sum of Rs. 47,311 was recovered on account of deficient probate duty. The total realizations of deficient probate duty in the whole Presidency amounted to Rs. 47,557 against Rs. 77,038 in the previous year.

28. The office establishment have as usual worked well. Mr. R. D. Karkhanis, Assistant Superintendent, has conducted the management of the office to my satisfaction and that of the Public.

I have the honour to be,

Sir,

Your most obedient servant,

J. P. BRANDER,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1924.

	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depôt.
		Discount, and Establishment for Sale of Stamps.	Refunds.	Other Charges.	Total.			
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	82,61,534*	1,54,058	1,21,008	37,159	3,12,325	79,49,309*	.....	72,234
Under the Court Fees Act	80,45,269	32,107	1,80,917	27,297	2,40,321	78,04,948	.....	56,374
Total ...	1,63,06,803*	1,86,165	3,01,925	64,456	5,52,546	1,57,54,257*	.....	1,28,608
Total of previous year 1922-23	1,60,19,001*	1,83,378	2,54,779	95,032	5,33,189	1,54,85,812*	.....	26,658

*This sum includes Rs. 3,30,000 which represent the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1924.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.	* Totals in column 6 include the following receipt on account of Probates and Letters of Administration and Succession Certificates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	38,37,575	...	...	...	38,37,575	12,78,363
Ahmedabad ...	4,10,760	...	...	...	4,10,760	
Ahmednagar ...	2,03,255	...	...	...	2,03,255	
Belgaum ...	2,06,296	...	...	...	2,06,296	
Bijapur ...	1,44,901	...	...	...	1,44,901	
Broach ...	1,00,029	...	...	...	1,00,029	
Dharwár ...	2,70,445	...	...	...	2,70,445	
Kaira ...	2,17,927	...	...	...	2,17,927	
Kanára ...	75,308	...	...	...	75,308	
East Khándesh ...	4,56,843	...	...	...	4,56,843	
West Khándesh ...	2,49,716	...	...	...	2,49,716	
Kolába ...	1,02,501	...	...	...	1,02,501	
Násik ...	2,38,250	...	...	...	2,38,250	1,27,646
Poona ...	4,40,799	...	...	...	4,40,799	
Ratnágiri ...	1,32,877	...	...	...	1,32,877	
Satára ...	1,97,710	...	...	...	1,97,710	
Sholápur ...	2,25,797	...	...	...	2,25,797	
Surat ...	2,36,562	...	...	...	2,36,562	
Thána ...	2,27,063	...	...	...	2,27,063	
Aden ...	67,310	...	...	...	67,310	
Baroda ...	2,215	...	...	...	2,215	
Cutch ...	11	...	...	...	11	
Káthiáwar ...	...	...	...	...	...	
Pálanpur ...	1,119	...	...	...	1,119	
Total ...	80,45,269	...	...	...	80,45,269	.....
Total of previous year 1922-23 ...	73,20,542	...	...	...	73,20,542	.....

* For the Province of Sind, separate Report is compiled by the Superintendent of Stamps, Karachi. The receipts on account of Probates, Letters of Administration and Succession certificates in Sind for the year 1923-24 as communicated by the Judicial Commissioner in Sind in accordance with Government Resolution, Revenue Department, No. 186/24, dated 27th March 1924, are Rs. 25,740-7-0.

STATEMENT III.

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1924.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna Unified Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,28,718 0 0	2,88,606 0 0	24,76,266 0 0	4,61,780 0 0	.....
Ahmedabad ...	2,70,719 0 0	1,738 0 0	.....	244 0 0	.....
Ahmednagar ...	91,135 0 0	.....	.....	.....	.....
Belgaum ...	1,63,749 0 0	.....	.....	.....	.....
Bijápur ...	1,08,115 0 0	.....	.....	.....	.....
Broach ...	1,14,826 0 0	18 0 0	.....	.....	.....
Dhárwár ...	1,71,745 0 0	.....	.....	.....	.....
Kaira ...	1,70,218 0 0	.....	.....	.....	.....
Kanára ...	38,662 0 0	.....	.....	.....	.....
East Khándesh ...	3,66,925 0 0	220 0 0	.....	.....	.....
West Khandesh ...	1,12,402 0 0	38 0 0	.....	.....	.....
Kolába ...	68,432 0 0	.....	.....	.....	.....
Násik ...	1,07,990 0 0	91 0 0	.....	.....	.....
Poona ...	1,89,604 0 0	.....	.....	.....	.....
Ratnágiri ...	78,008 0 0	7 0 0	.....	.....	.....
Satára ...	1,33,494 0 0	3 0 0	.....	300 0 0	.....
Sholápur ...	88,502 0 0	30 0 0	.....	.....	.....
Surat ...	1,74,186 0 0	.....	.....	.....	.....
Thana ...	1,08,343 0 0	.....	.....	.....	.....
Aden ...	11,085 0 0	.....	36,178 0 0	6,318 0 0	.....
Baroda ...	1,637 0 0	.....	.....	.....	.....
Cutch ...	27 0 0	.....	.....	.....	.....
Káthiawar ...	138 0 0	.....	.....	.....	.....
Palanpur ...	320 0 0	.....	.....	.....	.....
Total ...	27,09,070 0 0	2,90,751 0 0	25,12,444 0 0	4,68,642 0 0	†3,30,000 0 0
Total of previous year 1922-23	26,58,173 0 0	2,49,542 0 0	23,32,767 0 0	3,64,137 0 0	†3,30,000 0 0

NOTES.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

† This sum represents the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

STATEMENT III—*continued.*

District.	Share Transfer Stamps.	*Stamps for Legal Practitioners' licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	6,57,520 0 0	52,500 0 0	11,452 0 0	29,318 0 0	11,439 0 0
Ahmedabad ...	57,188 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	23 0 0	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	900 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	121 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	4,562 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	1,601 0 0	.....	.....
Baroda ...	.....	.....	.....	.....	.....
Cutch ...	.....	.....	.....	.....	.....
Káthiáwár ...	.....	.....	.....	.....	.....
Pálanpur ...	.....	.....	.....	.....	.....
Total ...	7,20,314 0 0	52,500 0 0	13,053 0 0	29,318 0 0	11,439 0 0
Total of previous year 1922-23	14,33,431 0 0	48,000 0 0	12,028 0 0	31,694 0 0	1,689 0 0

NOTE.—* Comprises impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*concluded.*

District.	Insurance Stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,39,091 0 0	6,670 0 0	2,40,460 0 0	5,02,562 0 0	51,96,382 0 0
Ahmedabad ...	.....	.....	.....	13,648 0 0	3,43,537 0 0
Ahmednagar ...	.....	.....	173 0 0	3,543 0 0	94,851 0 0
Belgáum ...	.....	.....	2 0 0	3,177 0 0	1,66,928 0 0
Bijápur ...	.....	.....	3 0 0	3,860 0 0	1,11,978 0 0
Broach ...	.....	.....	.....	988 0 0	1,15,855 0 0
Dhárwár ...	.....	.....	41 0 0	2,414 0 0	1,74,300 0 0
Kaira ...	.....	.....	10 0 0	2,085 0 0	1,72,313 0 0
Kánara ...	.....	.....	34 0 0	653 0 0	39,349 0 0
East Khándesh ...	.....	.....	34 0 0	5,168 0 0	3,71,247 0 0
West Khándesh ...	.....	.....	222 0 0	843 0 0	1,13,505 0 0
Kolába ...	.....	.....	50 0 0	2,036 0 0	70,518 0 0
Násik ...	.....	.....	55 0 0	2,509 0 0	1,10,645 0 0
Poona ...	.....	.....	25 0 0	2,813 0 0	1,92,442 0 0
Ratnágiri ...	.....	.....	9 0 0	1,103 0 0	79,217 0 0
Sátára ...	.....	.....	9 0 0	1,347 0 0	1,35,174 0 0
Sholápur ...	.....	.....	79 0 0	3,119 0 0	91,730 0 0
Surat ...	.....	.....	.....	2,239 0 0	1,80,987 0 0
Thána ...	.....	.....	19 0 0	3,440 0 0	1,11,802 0 0
Aden ...	406 0 0	.....	150 0 0	716 0 0	56,454 0 0
Baroda ...	.....	.....	.....	40 0 0	1,677 0 0
Cutch ...	.....	.....	.....	16 0 0	43 0 0
Káthiáwár ...	.....	.....	.....	238 0 0	376 0 0
Pálanpur ...	.....	...	.....	4 0 0	324 0 0
Total ...	1,39,497 0 0	6,670 0 0	2,41,375 0 0	6,46,461 0 0	79,31,534 0 0 3,30,000 0 0
					82,61,534 0 0
Total of previous year 1932-33	1,42,563 0 0	2,968 0 0	2,70,479 0 0	8,30,968 0 0	83,68,459 0 0 3,30,000 0 0
					86,98,459 0 0

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1924.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	11	1,250	...	32,114	33,364
Ahmedabad ...	35	2,626	...	12,533	15,159
Ahmednagar ...	25	1,448	...	4,173	5,621
Belgaum ...	77	1,331	...	7,813	9,144
Bijápur ...	83	916	...	4,947	5,863
Broach ...	13	579	...	4,805	5,384
Dhárwár ...	86	1,640	...	7,963	9,603
Kaira ...	46	1,617	...	7,753	9,370
Kánára ...	20	581	...	1,806	2,387
East Khándesh ...	71	3,015	...	17,389	20,404
West Khándesh ...	33	1,570	...	5,027	6,597
Kolába ..	27	774	...	2,945	3,719
Násik ...	48	1,652	...	4,869	6,521
Poona ...	45	2,475	...	6,936	9,411
Ratnágiri ...	45	1,189	...	3,779	4,968
Sátára ...	30	1,548	...	6,276	7,824
Sholápur ...	19	1,419	...	3,820	5,239
Surat ...	28	1,118	...	6,009	7,127
Thána ...	35	1,240	...	4,474	5,714
Aden ...	5	267	...	676	943
Baroda ...	...	.....	...	.....	.....
Cutch ...	...	.....	...	.....	.....
Káthiáwár ...	...	.....	...	.....	.....
Pálanpur ...	...	.....	...	.....	.....
Total ...	782	28,255	...	1,46,107	1,74,362
Total of previous year 1922-23	786	25,351	...	1,48,003	1,73,354

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1924.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	421	6,035 0 0	699	4,61,468 0 0
Ahmedabad ...	179	1,463 0 0	133	4,564 0 0
Ahmednagar ...	210	1,776 0 0	105	1,943 0 0
Belgaum ...	63	2,237 0 0	19	853 0 0
Bijápur ...	130	1,631 0 0	118	2,123 0 0
Broach ...	67	499 0 0	34	442 0 0
Dhárwár ...	150	1,720 0 0	69	648 0 0
Kaira ...	93	1,081 0 0	65	932 0 0
Kánara ...	34	284 0 0	112	359 0 0
East Khándesh ...	120	547 0 0	149	2,597 0 0
West Khándesh ...	26	243 0 0	61	560 0 0
Kolába ...	39	434 0 0	71	770 0 0
Násik ...	87	997 0 0	115	1,474 0 0
Poona ...	...	1,000 0 0	.....	1,221 0 0
Ratnágiri ...	75	591 0 0	91	476 0 0
Sátára ...	119	827 0 0	60	393 0 0
Sholápur ...	183	2,045 0 0	86	1,044 0 0
Surat ...	38	197 0 0	50	1,591 0 0
Thána ...	175	1,660 0 0	99	1,392 0 0
Aden ...	7	104 0 0	65	613 0 0
Baroda ...	...	.....	1	10 0 0
Cutch ...	...	.....	.....	.....
Káthiáwár ...	...	.....	.....	.....
Pálanpur ...	...	.....	.....	.....
Total ...	2,216	25,422 0 0	2,202	4,85,443 0 0
Total of previous year 1922-23	2,370	28,996 0 0	7,033	6,09,952 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1924.

District.	Number of Cases instituted.	Number of Persons.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Ahmednagar ...	...	...		...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kaira ...	..	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...		...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	1	1	...	1	...	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	1	1	1	...	50	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Cutch ...	...	...	...	...	...	...	
Káthiáwár ...	...	...	...	...	...	...	
Pálanpur ...	...	...	...	...	...	...	
Total ...	2	2	1	1	50	...	
Total of previous year 1922-23	4	6	6	...	750	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1924.

Division and District.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector (Section 19-H of the Court Fees Act).	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of Court-fees due or originally realised on the valuation of the applicants in cases disposed of during the year.	Amount of deficient Court-fee required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Bombay ...	80	189	227	197	2,43,604 0 0	47,311 0 0	...	
Ahmedabad ...	34	74	78	78	2,581 0 0	199 0 0	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
Belgaum ...	...	7	7	5	11,380 0 0	.....	...	
Bijápur ...	...	...	...	...	.....	.....	...	
Broach ...	...	5	5	5	16,173 0 0	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Kolába ...	1	2	2	3	88 0 0	.....	...	
Násik ...	...	14	14	14	.....	.....	...	
Poona ...	...	23	14	14	24,439 0 0	.....	...	
Ratnágiri ...	...	11	11	11	120 0 0	.....	...	
Sátára ...	5	4	9	9	500 0 0	.....	...	
Sholápur ...	...	9	9	8	2,126 0 0	47 0 0	...	
Surat ...	12	60	72	42	.....	.....	...	
Thána ...	4	7	10	10	22,053 0 0	.....	...	
Aden ...	...	34	...	34	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Cutch ...	...	...	...	...	.....	.....	...	
Káthiáwár ...	...	...	...	...	.....	.....	...	
Pálanpur ...	...	...	...	...	.....	.....	...	
Total ...	136	439	458	430	3,23,064 0 0	47,557 0 0	...	
Total of previous year 1922-23 ...	154	544	566	509	5,92,077 0 0	77,038 0 0	...	

General Stamp Office,
Bombay, 30th June 1924.

R. D. KARKHANIS,
for Superintendent of Stamps.

No. 1466 of 1924.

STAMP DEPARTMENT,
CENTRAL STAMP OFFICE.
Karachi, 6th June 1924.

From

R. W. H. DAVIES, Esquire, I.C.S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Subject.—Stamp Administration Report of the Province of Sind for the year 1923-24.

Sir,

I have the honour to submit herewith the following brief notes on the stamp administration in the Province of Sind, for the year 1923-24.

Statement No. I.

Revenue.

2. The total revenue derived during the year 1923-24 under the Indian Stamp Act II of 1899 and the Court Fees Act VII of 1870 amounted to Rs. 20,49,815 against Rs. 19,65,252 in the preceding year showing an increase of Rs. 85,563.

	Stamp Act.	Court Fees Act.	Total.
1922-23 ...	9,57,783	10,07,469	19,65,252
1923-24 ...	10,28,985	10,20,830	20,49,815

Reasons for the increase appear under each head separately.

Statement No. II.

Court Fee Stamps.

3. The total realization under adhesive and impressed (Judicial) stamps were Rs. 10,20,830 during the year under report, or an increase of Rs. 13,361 over the receipts of the previous year.

Statement No. III.

Impressed stamps and impressed labels or Special Adhesive Stamps.

4. The total receipts under the two heads (columns 2 and 4) were Rs. 8,63,717 during 1923-24 as compared with Rs. 8,22,653 of the previous year. The increase of Rs. 41,064 is partly due to fixing the rate of exchange at Rs. 15 for conversion of foreign currencies and enhancement of duty on Bills of Lading and to the briskness in house transfer and purchasing business at Hyderabad.

Hundis or Bills of Exchange.

5. The sale proceeds under this head amounted to Rs. 41,383 showing a decrease of Rs. 5,501 which may be ascribed to the tightness of the money market.

Foreign Bill Stamps.

6. Foreign Bill stamps are sold in the city of Karachi only, and a sum of Rs. 36,624 was realized or Rs. 10,795 more than in 1922-23. This may be attributed to the rate of exchange having been increased to Rs. 15 per £.

Insurance Stamps.

7. Insurance stamps are sold at Karachi and Hyderabad, the total amount realized was Rs. 6,917 showing a decrease of Rs. 233.

Share Transfer Stamps.

8. A sum of Rs. 3,592 was realized during 1923-24. The increase of Rs. 503 partly due to the briskness of share market in the city of Karachi and partly due to transfer of shares of the Electric Company at Hyderabad.

Notarial Stamps.

9. A sum of Rs. 2,541 was realized on account of sale of Notarial stamps which are sold at Karachi only. The increase of Rs. 628 is due to enhancement of stamp duty.

Broker's Note Stamps.

10. Broker's Note stamps are sold at Karachi and a sum of Rs. 2,245 was realized during 1923-24. There has been an increase of Rs. 1,373 owing to enhancement of stamp duty and to the fact that contract forms are not stamped with coloured impressions.

Agreement Stamps.

11. There has been sale of Agreement stamps during the year under report at Karachi only and a sum of Rs. 475 was realized.

Forms of Agreement and Contract chargeable with two anna coloured impression.

12. There has been no realization under this head, for reasons noted under Broker's Note stamps.

Forms for cheque receipts.

13. The revenue derived under this head was Rs. 31,489 during 1923-24 compared with the previous year it showed an increase of Rs. 3,632.

Miscellaneous Receipts.

14. The head " Miscellaneous Receipts " is made up of various sub-heads of a fluctuating nature and a sum of Rs. 40,000 was realized during 1923-24. Out of this amount Rs. 30,000 was recovered from the Karachi Municipality on account of composition of stamp duty on Municipal debentures.

Statement No. IV.

Stamp vendors and Discount.

15. The number of stamp vendors for the vend of stamps was 395, *i.e.*, 3 more than the previous year. Discount allowed to stamp vendors was Rs. 30,718, *i.e.*, Rs. 2,351 more than the preceding year. Increase in the discount of non-judicial stamps

is due to the fact that the limit of Rs. 50 (under which discount was allowed) was raised to Rs. 75 under Government Resolution, Revenue Department, No. 6877, dated 25th April 1923.

Statement No. V.

Insufficiently stamped or unstamped instruments.

16. Seven hundred and sixty-five cases were dealt with under section 35 and three hundred and forty-one under sections 32, 37, 40 and 41 of the Indian Stamps Act, II of 1899 as compared with 623 and 1,249 in the preceding year. Amount realized was Rs. 9,943 against Rs. 15,791 of the previous year.

Statement No. VI.

Stamp prosecutions.

17. One case was instituted during the year 1923-24 in the Hyderabad district. Four persons were brought to trial and convicted and a sum of Rs. 100 was realized on account of fines. Twenty cases are also pending in Hyderabad district.

Statement No. VII.

Estate Duties.

18. Fifteen cases were reported to the Collector of Karachi under section 19-H of the Court Fees Act, VII of 1870. No case was completed during the year.

I have the honour to be,
Sir,
Your most obedient servant,

R. W. H. DAVIES,
Superintendent of Stamps,
Karachi.

(Through the Commissioner in Sind.)

No. P.-94-A.

REVENUE DEPARTMENT.
Office of the Commissioner in Sind.
Government House, Karachi, 13th June 1924.

Forwarded to the Superintendent of Stamps, Bombay, with reference to Government Resolution No. 8595, dated 6th September 1906.

J. L. RIEU,
Commissioner in Sind.

To

The Superintendent of Stamps,
Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1924.

1	Receipts. 2	Charges.				Net Receipts. 7	Cost of general supervision. 8	Cost of Stamps and plain paper supplied from Central Depôt. 9	10
		Discount and Establishment for sale of Stamps. 3	Refunds. 4	Other charges. 5	Total. 6				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	10,28,985	27,432	18,290	746	46,468	9,82,517	...	...	...
Under the Court-fees Act	10,20,830	5,942	7,742	604	12,288	10,06,542	...	...	...
Total ...	20,49,815	33,374	26,032	1,350	60,756	19,89,059	...	...	...
Total of previous year 1922-23 ...	19,65,252	30,249	22,672	1,406	54,327	19,10,925	...	...	...

Karachi, 6th June 1924.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1924.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	1,62,239 15 0	.....	.....	1 14 0	1,62,241 13 0
Karachi	4,91,029 11 0	.....	.....	.....	4,91,029 11 0
Larkana	1,25,300 4 0	.....	.....	.....	1,25,300 4 0
Mirpurkhas	42,951 14 0	.....	.....	0 4 0	42,952 2 0
Sukkur	1,99,306 9 0	.....	.....	.....	1,99,306 9 0
Total ...	10,20,828 5 0	.....	.....	2 2 0	10,20,830 7 0
Total of previous year 1922-23 ...	10,06,161 12 0	.....	.....	1,287 12 0	10,07,459 8 0

Karachi, 6th June 1924.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of non-Judicial Stamps for the year ending 31st March 1924.

District.	*Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Insurance Stamps.	Share Transfer Stamps.	†Stamps for Legal Practitioners' licenses.
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hydorabad (Sind)	1,90,970 14 0	2,463 5 0	.....	0 12 0	787 8 0	250 12 0	.....
Karachi	87,836 12 0	30,333 4 0	2,54,204 14 0	36,623 13 0	6,129 13 0	3,341 0 0	.....
Larkana	1,15,428 0 0	2,736 6 0	.....	.....	.....	.....	.....
Mirpurkhas	27,957 12 0	21 4 0	.....	.....	.....	.....	.....
Sukkur	1,87,318 14 0	5,829 0 0	.....	.....	.....	.....	.....
Total ...	6,09,513 4 0	41,383 3 0	2,54,204 14 0	36,624 9 0	6,917 5 0	3,591 12 0	.....
Total of previous year 1922-23 ...	5,92,190 10 0	46,684 6 0	2,30,462 13 0	25,829 7 0	7,150 10 0	3,039 12 0	.....

STATEMENT III—*continued.*

District.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms for agreements and contracts chargeable with Two-anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	.....	.....	.....	.....	287 8 0	2,723 7 3	1,97,484 2 3
Karachi	2,541 0 0	2,245 4 0	475 0 0	.....	31,139 13 0	32,620 13 5	4,67,484 6 5
Larkana	.....	.....	.....	.....	31 4 0	1,849 13 0	1,20,039 7 0
Mirpurkhas	.....	.....	.....	.....	.....	455 13 5	28,434 13 5
Sukkur	.....	.....	.....	.....	37 8 0	3,356 9 6	1,95,541 15 6
Total ...	2,541 0 0	2,245 4 0	475 0 0	.....	31,489 1 0	40,000 8 7	10,28,984 12 7
Total of previous year 1922-23 ...	1,913 0 0	872 6 0	.....	446 0 0	27,857 8 0	21,086 8 9	9,57,762 11 9

NOTE.—A sum of Rs. 3,30,000 representing the Provincial share of sale-proceeds of unified Stamps credited to non-Postal Revenue is accounted for in the report of the Presidency Proper (Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

NOTES.—* Includes besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

† Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and adhesive Advocate, Vakil, and Attorney Stamps.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

Karachi, 6th June 1924.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1924.

District	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain paper.	On non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	121	1,017 6 10	.....	6,553 2 4	7,570 9 2
Karachi	48	1,189 0 9	.....	6,401 3 1	7,590 3 10
Larkana	79	925 7 7	.....	5,315 10 10	6,241 2 5
Mirpurkhas	36	327 14 0	.....	1,011 6 10	1,339 4 10
Sukkur	110	1,275 7 11	.....	6,701 1 6	7,976 9 5
Total ...	395	4,735 5 1	.....	25,983 8 7	30,717 13 8
Total of previous year 1922-23 ...	392	4,399 4 9	.....	23,967 9 6	28,366 14 3

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

Karachi, 6th June 1924.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1924.

District.	By Courts or persons receiving evidence under Section 35 of Act II of 1899.		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of Cases dealt with.	Duty and penalty realised.	Number of Cases dealt with.	Duty and penalty realised.
	2	3	4	5
		Rs. a. p.		Rs. a. p.
Hyderabad (Sind)	109	820 10 0	40	550 0 0
Karachi	68	781 4 0	122	3,161 14 0
Larkana	367	918 4 0	119	925 5 0
Mirpurkhas	63	339 2 0	5	113 15 0
Sukkur	168	1,321 9 0	55	991 4 0
Total ...	765	4,180 13 0	341	5,762 6 0
Total of previous year 1922-23 ...	623	3,633 3 0	1,249	12,168 0 0

Karachi,
6th June 1924.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1924.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	
					Rs. a. p.	Rs. a. p.	
Hyderabad (Sind)	1	4	4	...	100 0 0	.....	Twenty cases are also pending.
Karachi	...	...	...	...	.....	.....	
Larkana	...	...	...	...	.....	.....	
Mirpurkhas	...	...	...	...	.....	.....	
Sukkur	...	...	...	...	.....	.....	
Total ...	1	4	4	...	100 0 0	.....	
Total of previous year 1922-23 ...	3	3	3	...	15 8 0	.....	

Karachi, 6th June 1924.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of Action taken by Collector to test Valuation of Estates for which Applications for Probate and Letters of Administration were put in in the year ending 31st March 1924.

District.	Number of enquiries pending at the beginning of the year.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such Cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of deficit Court-fees due or originally realized on valuation of the applicants in cases disposed of during the year.	Amount of deficit Court-fees required.	Penalty.	Remarks.
	2	3	4	5	6	7	8	
					Rs. a. p.	Rs. a. p.		
Hyderabad (Sind)	...	...	...	...	.....	...	...	
Karachi	...	5	...	...	3,821 4 10	...	...	
Larkana	...	...	...	...	.....	...	...	
Mirpurkhas	...	...	...	...	.....	...	...	
Sukkur	...	...	...	...	.....	...	...	
Total ...	...	5	...	...	3,821 4 10	...	...	
Total of previous year 1922-23 ...	19	15	...	...	15,774 11 9	...	...	

Karachi, 6th June 1924.

R. W. H. DAVIES,
Superintendent of Stamps, Karachi.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Report of the Stamp Department in the Bombay Presidency and Sind

For the Year 1924-25

[Price—As. 3 ps. 6 *or* 4*d.*]

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No. 2611.

From

THE SUPERINTENDENT OF STAMPS,
Bombay;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department,
Bombay.

GENERAL STAMP OFFICE,
Bombay, 25th June 1925.

Sir,

I have the honour to submit the following report on the Stamp Administration of the Bombay Presidency during the year 1924-25. The report for the province of Sind is annexed.

2. The report deals with the revenue and charges under the Indian Stamp Act and the Court Fees Act but it does not treat of the realizations from the sales of Postage, Service Postage, National Health Insurance, Unemployment Insurance and Entertainment Stamps, the sale of which at the Bombay General Stamp Office during the year under notice, amounted in the aggregate to Rs. 82,72,028.

Statement No. I.

Revenue.

3. The total gross realizations under both the Stamp and Court Fees Acts amounted to Rs. 1,52,10,208 against Rs. 1,63,06,803 in the preceding year, and indicate a decrease of Rs. 10,96,595. The subjoined statement shows the realization separately under the two Acts.

	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
1923-24 ...	82,61,534	80,45,269	1,63,06,803
1924-25 ...	78,94,482	73,15,726	1,52,10,208

4. It will be noticed that the revenue under the Stamp Act has diminished by Rs. 3,67,052 and that under the Court Fees Act by Rs. 7,29,543. The revenue recovered in Bombay City alone under both the Acts amounted to Rs. 83,07,202 against Rs. 90,33,957 of the previous year. The revenue in Bombay represents 54·61 per cent. of the total revenue of the Presidency.

Charges.

5. The total charges under both the Acts amounted to Rs. 4,98,060 during the year as compared with Rs. 5,52,546 in the previous year, *i.e.*, Rs. 54,486 less than the previous year. The decrease is mainly due to the

Miscellaneous receipts.

22. This head of revenue comprises several items, chief amongst which are the duty on unstamped or insufficiently stamped documents and composition of stamp duty paid in lump by Corporate bodies. Under this head a sum of Rs. 4,52,948 was realised against Rs. 6,46,461 showing a decrease of Rs. 1,93,513. The decrease is due to the very low receipts under "duty on executed documents". Revenue under this head in Bombay City during the year 1924-25 was Rs. 72,847 against Rs. 4,59,384 for the previous year. Receipt of Rs. 1,58,225 under Composition of stamp duty has to a certain extent contributed to the reduction of the decrease. During the year 1923-24 there was no receipt under this latter head.

General remarks on Statement No. III.

23. The total realizations from the sale of General Stamps and from other sources as shown in the statement No. III under the several heads were Rs. 75,64,482 against Rs. 79,31,534 of the last year, there being a decrease of Rs. 3,67,052. The decrease is due to the bad condition of trade and reduction in the value of shares.

Statement No. IV.

Vendors.

24. The number of Licensed Stamp Vendors for the sale of Judicial and Non-Judicial Stamps in the Presidency during the year 1924-25 was 791 as against 782 recorded last year and the total discount paid to them was Rs. 1,32,537 against Rs. 1,74,362 paid during the previous year. The decrease of Rs. 41,825 is due to the reduction in the rates of discount.

Statement No. V.

Insufficiently stamped or unstamped documents on which duty and penalty were levied by Civil Courts and Collectors.

25. 2,542 cases were dealt with by the Courts this year under Section 35 of the Stamp Act and 1,937 cases were disposed of by the Collectors under Sections 32, 37, 40 and 41 of the Act. The duties and penalties realised in the former case amounted to Rs. 33,752 and to Rs. 2,53,922 in the latter, as compared with Rs. 25,422 and Rs. 4,85,443 respectively received in the previous year. In the City of Bombay 440 cases contributing Rs. 7,404 to the total amount recovered, were dealt with by the Courts, while Ahmedabad, Belgaum and Sholapur with 262, 49, 284 cases realised Rs. 2,542, 3,526 and 2,271 respectively. Under recoveries by Collectors, Bombay City, contributed in 761 cases an income of Rs. 2,26,378 out of the total sum of Rs. 2,53,922. The total revenue derived on account of duty and penalty by Courts and Collectors during this year, Rs. 2,87,674, was less by Rs. 2,23,191 than that of the last year.

Statement No. VI.

Prosecutions.

26. Two prosecutions for infringement of the Stamp Law were instituted this year, one in the Bombay City and the other in the Bijapur District. In Bombay the culprit was fined Rs. 30 and in Bijapur the fine of Rs. 15 was imposed.

Statement No. VII.

Estate duty.

27. 511 applications against 439 in the last year for Probate or Letters of Administration were reported to the Collectors for inquiries under Section 19-H of the Court Fees Act. Out of this number 260 were taken up for the investigation in Bombay City. A sum of Rs. 23,223 was recovered on account of deficient Probate duty. The total realisation of the deficient Probate duty in the whole Presidency amounted to Rs. 25,840 against Rs. 47,557 in the previous year.

28. Except for two periods when Mr. Balaji Bapuji Rane and Mr. D. P. Killawalla acted, Mr. R. D. Karkhanis now retired, was Assistant Superintendent during the period and conducted the office with efficiency and tact. The Office establishment have worked well.

I have the honour to be,

Sir,

Your most obedient servant,

J. P. BRANDER,

Superintendent of Stamps.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1925.

1	Receipts.	Charges.				Net Receipts.	Cost of General Supervision.	Cost of Stamps and plain paper supplied from Central Depôt.
		Discount, and Establishment for Sale of Stamps.	Refunds.	Other Charges.	Total.			
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	78,94,482*	1,10,938	1,07,355	49,732	2,68,025	76,26,457*	.....	.....
Under the Court Fees Act	73,15,726	31,846	1,62,814	35,375	2,30,035	70,85,691	.....	.....
Total ...	1,52,10,208*	1,42,784	2,70,169	85,107	4,98,060	1,47,12,148*	.....	.....
Total of previous year 1923-24	1,63,06,803*	1,86,165	3,01,925	64,456	5,52,546	1,57,54,257*	.....	.....

*This sum includes Rs. 3,30,000 which represent the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1925.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.	* Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	34,71,066	...	...	...	34,71,066	11,19,936
Ahmedabad ...	3,97,221	...	...	...	3,97,221	
Ahmednagar ...	1,92,341	...	...	...	1,92,341	
Belgaum ...	1,89,280	...	...	...	1,89,280	
Bijapur ...	1,27,824	...	...	...	1,27,824	
Broach ...	81,996	...	...	...	81,996	
Dharwár ...	2,50,480	...	...	...	2,50,480	
Kaira ...	2,03,228	...	...	...	2,03,228	
Kanára ...	66,921	...	...	...	66,921	
East Khándesh ...	4,17,755	...	...	...	4,17,755	
West Khándesh ...	2,12,281	...	...	...	2,12,281	
Kolába ...	1,00,009	...	...	...	1,00,009	
Násik ...	2,33,648	...	...	...	2,33,648	82,587
Poona ...	3,88,358	...	...	...	3,88,358	
Ratnágiri ...	1,27,043	...	...	...	1,27,043	
Satára ...	1,87,484	...	...	...	1,87,484	
Sholápur ...	1,96,041	...	...	...	1,96,041	
Surat ...	2,09,068	...	...	...	2,09,068	
Thána ...	2,11,658	...	...	...	2,11,658	
Aden ...	45,279	...	...	...	45,279	
Baroda ...	5,135	...	...	...	5,135	
Cutch ...	313	...	...	...	313	
Káthiáwar ...	...	...	...	...	...	
Banas Kantha ...	1,297	...	...	...	1,297	
Total ...	73,15,726	...	...	...	73,15,726	.....
Total of previous year 1923-24 ...	80,45,269	...	...	...	80,45,269	.....

* For the Province of Sind, separate Report is compiled by the Superintendent of Stamps, Karachi. The receipts on account of Probates, Letters of Administration and Succession certificates in Sind for the year 1924-25 as communicated by the Judicial Commissioner in Sind in accordance with Government Resolution, Revenue Department, No. 186/24, dated 27th March 1924, are Rs. 17,723-10-0.

STATEMENT III.

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1925.

District.	* Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Half anna and One anna Unified Stamps.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,20,287 0 0	2,37,944 0 0	24,42,433 0 0	4,52,935 0 0	.....
Ahmedabad ...	2,78,707 0 0	1,313 0 0	.....	185 0 0	.....
Ahmednagar ...	93,954 0 0	.....	.....	.....	.....
Belgaum ...	1,66,513 0 0	.....	.....	.....	.....
Bijápur ...	1,19,533 0 0	.....	.....	.....	.....
Broach ...	93,440 0 0	41 0 0	.....	.....	.....
Dhárwár ...	2,13,118 0 0	.....	.....	.....	.....
Kaira ...	1,72,690 0 0	.....	.....	.....	.....
Kanára ...	39,825 0 0	.....	.....	.....	.....
East Khándesh ...	3,30,415 0 0	257 0 0	.....	.....	.....
West Khandesh ...	93,082 0 0	196 0 0	.....	.....	.....
Kolába ...	65,885 0 0	.....	.....	.....	.....
Násik ...	98,122 0 0	41 0 0	.....	.....	.....
Poona ...	1,86,195 0 0	30 0 0	.....	.....	.....
Ratnágiri ...	75,267 0 0	10 0 0	.....	.....	.....
Satára ...	1,33,830 0 0	.....	.....	.....	.....
Sholápur ...	1,00,461 0 0	20 0 0	.....	.....	.....
Surat ...	1,87,666 0 0	.....	.....	.....	.....
Thána ...	1,05,610 0 0	.....	.....	.....	.....
Aden ...	8,720 0 0	.....	41,357 0 0	10,316 0 0	.....
Baroda ...	1,764 0 0	.....	.....	.....	.....
Cutch ...	2 0 0	.....	.....	.....	.....
Káthiawar ...	31 0 0	.....	.....	.....	.....
Banas Kantha ...	503 0 0	.....	.....	.....	.....
Total ...	27,75,699 0 0	2,39,852 0 0	24,83,789 0 0	4,63,436 0 0	†3,30,000 0 0
Total of previous year 1923-24	27,99,070 0 0	2,90,751 0 0	25,12,444 0 0	4,68,642 0 0	†3,30,000 0 0

NOTES.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

† This sum represents the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Revenue Department, No. 9133, dated 5th October 1919).

STATEMENT III—*continued.*

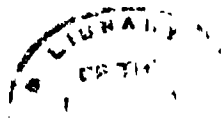
District.	Share Transfer Stamps.	*Stamps for Legal Practitioners' licenses.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	5,74,524 0 0	50,500 0 0	12,150 0 0	30,256 0 0	13,178 0 0
Ahmedabad ...	37,030 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	50 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	441 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	7,940 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	2,126 0 0	.....	.....
Baroda ...	.....	.....	.....	.....	.....
Cutch ...	.....	.....	.....	.....	.....
Káthiáwár ...	.....	.....	.....	.....	.....
Banas Kantha ...	.....	.....	.....	.....	.....
Total ...	6,19,985 0 0	50,500 0 0	14,276 0 0	30,256 0 0	13,178 0 0
Total of previous year 1923-24	7,20,314 0 0	52,500 0 0	13,053 0 0	29,318 0 0	11,489 0 0

NOTE.—* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*concluded.*

District.	Insurance Stamps.	Forms for agreements and contracts chargeable with two anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,42,415 0 0	11,780 0 0	2,63,994 0 0	3,93,741 0 0	48,36,136 0 0
Ahmedabad ...	.....	.....	19 0 0	10,903 0 0	3,28,157 0 0
Ahmednagar ...	.....	.....	16 0 0	3,083 0 0	97,053 0 0
Belgium ...	.....	.....	3 0 0	3,971 0 0	1,70,486 0 0
Bijápur ...	.....	.....	6 0 0	3,479 0 0	1,23,018 0 0
Broach ...	.....	.....	.....	1,408 0 0	94,889 0 0
Dhárwár ...	.....	.....	70 0 0	2,283 0 0	2,15,471 0 0
Kaira ...	.....	.....	25 0 0	3,064 0 0	1,75,779 0 0
Kánara ...	.....	.....	6 0 0	831 0 0	40,652 0 0
East Khándesh ...	.....	.....	3 0 0	2,957 0 0	3,33,682 0 0
West Khándesh ...	.....	.....	163 0 0	2,864 0 0	96,305 0 0
Kolába ...	.....	.....	.....	1,959 0 0	67,844 0 0
Násik ...	.....	.....	72 0 0	1,604 0 0	99,839 0 0
Poona ...	.....	.....	50 0 0	4,531 0 0	1,90,806 0 0
Ratnágiri ...	.....	.....	25 0 0	909 0 0	76,211 0 0
Sátára ...	754 0 0	.....	6 0 0	2,436 0 0	1,37,457 0 0
Sholápur ...	.....	.....	34 0 0	3,676 0 0	1,04,191 0 0
Surat ...	.....	.....	31 0 0	6,061 0 0	2,01,698 0 0
Thána ...	.....	.....	31 0 0	2,122 0 0	1,70,763 0 0
Aden ...	1,029 0 0	.....	11 0 0	708 0 0	64,267 0 0
Baroda ...	.....	.....	.....	51 0 0	1,815 0 0
Cutch ...	.....	.....	.....	.....	2 0 0
Káthiáwár ...	.....	.....	.....	321 0 0	352 0 0
Banas Kantha ...	.....	.....	.....	16 0 0	609 0 0
Total ...	1,44,198 0 0	11,780 0 0	2,54,565 0 0	4,52,948 0 0	75,64,482 0 0 *3,30,000 0 0 78,94,482 0 0
Total of previous year 1923-24	1,39,497 0 0	6,670 0 0	2,41,375 0 0	6,46,461 0 0	79,31,534 0 0 *3,30,000 0 0 82,61,534 0 0

NOTES.—* This sum represents the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Revenue Department, No. 9183, dated 5th October 1912).



STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1925.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On Plain Paper.	On Non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	10	690	...	13,720	14,410
Ahmedabad ...	35	2,720	...	9,067	11,787
Ahmednagar ...	25	1,408	...	3,488	4,896
Belgaum ...	74	1,305	...	6,592	7,897
Bijápur ...	93	4,723	...	882	5,605
Broach ...	13	562	...	3,379	3,941
Dhárwár ...	86	1,675	...	8,265	9,940
Kaira ...	46	1,512	...	6,639	8,151
Kánára ...	20	545	...	1,494	2,039
East Khándesh ...	71	2,772	...	12,375	15,147
West Khándesh ...	33	1,444	...	3,538	4,982
Kolába ..	31	720	...	2,323	3,043
Násik ...	48	1,654	...	3,704	5,358
Poona ...	45	2,334	...	5,554	7,888
Ratnágiri ...	44	1,179	...	2,826	4,005
Sátára ...	32	1,498	...	5,330	6,828
Sholápur ...	19	1,340	...	3,601	4,941
Surat ...	28	976	...	5,110	6,086
Thána ...	33	1,295	...	3,521	4,816
Aden ...	5	242	...	535	777
Baroda ...	...	.....	...	.....	.....
Cutch ...	...	.....	...	.....	.....
Káthiáwár ...	...	.....	...	.....	.....
Banas Kantha ...	...	.....	...	.....	.....
Total ...	791	30,594	...	1,01,943	1,32,537
Total of previous year 1923-24	782	28,255	...	1,46,107	1,74,362

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1925.

District.	By Courts or persons receiving evidence under section 35 of Act II of 1899.		By Collector under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realised.	Number of cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	440	7,404 0 0	761	2,26,378 0 0
Ahmedabad ...	262	2,542 0 0	113	9,914 0 0
Ahmednagar ...	199	1,510 0 0	109	966 0 0
Belgaum ...	49	3,526 0 0	13	402 0 0
Bijápur ...	151	1,909 0 0	66	1,527 0 0
Broach ...	109	845 0 0	43	487 0 0
Dhárwár ...	182	1,908 0 0	39	348 0 0
Kaira ...	133	1,201 0 0	90	1,707 0 0
Kánara ...	52	454 0 0	29	302 0 0
East Khándesh ...	67	1,271 0 0	75	1,546 0 0
West Khándesh ...	22	614 0 0	69	2,235 0 0
Kolába ...	48	371 0 0	73	1,300 0 0
Násik ...	78	1,006 0 0	105	575 0 0
Poona ...	...	2,616 0 0	.....	1,876 0 0
Ratnágiri ...	65	590 0 0	65	302 0 0
Sátára ...	113	1,495 0 0	70	902 0 0
Sholápur ...	284	2,271 0 0	77	1,326 0 0
Surat ...	87	679 0 0	45	675 0 0
Thána ...	181	1,249 0 0	46	684 0 0
Aden ...	18	269 0 0	47	449 0 0
Baroda ...	...	.....	.....	.....
Cutch ...	...	.....	.....	.....
Káthiáwár ...	1	11 0 0	1	10 0 0
Banas Kantha ...	1	11 0 0	1	11 0 0
Total ...	2,542	33,752 0 0	1,937	2,53,922 0 0
Total of previous year 1923-24	2,216	25,422 0 0	2,202	4,85,443 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1925.

District.	Number of Cases instituted.	Number of Persons.			Amount of fines imposed.	Amount of rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Bombay ...	1	1	1	...	30	...	
Ahmedabad ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
Belgaum ...	...	...		...	...	...	
Bijápur ...	1	1	1	...	15	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
East Khándesh ...	..	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Cutch ...	...	...	...	...	...	...	
Káthiáwár ...	...	...	...	...	...	...	
Banas Kantha ...	...	...	...	...	...	...	
Total ...	2	2	2	...	45	...	
Total of previous year 1923-24	2	2	1	1	50	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1925.

Division and District.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector (Section 19-H) of the Court Fees Act.	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of Court-fees due on originally realised on the valuation of the application in cases disposed of during the year.	Amount of deficient Court-fee required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Bombay ...	98	218	250	260	5,14,843 0 0	23,223 0 0	...	
Ahmedabad ...	18	86	68	68	1,564 0 0	.....	...	
Ahmednagar ...	...	4	...	...	1,480 0 0	2,516 0 0	...	
Belgaum ...	2	6	1	2	177 0 0	28 0 0	...	
Bijápur ...	...	...	...	...	.....	.....	...	
Broach ...	...	10	10	10	84 0 0	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	6	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Kolába ...	...	3	3	...	1,250 0 0	.....	...	
Násik ...	...	9	9	9	.....	.....	...	
Poona ...	...	28	8	8	11,798 0 0	.....	...	
Ratnágiri ...	...	9	9	7	668 0 0	13 0 0	...	
Sátára ...	...	10	...	4	.....	.....	...	
Sholápur ...	...	4	4	4	532 0 0	60 0 0	...	
Surat ...	16	85	101	76	.....	.....	...	
Thána ...	1	23	17	17	2,997 0 0	.....	...	
Aden ...	...	16	...	16	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Cutch ...	...	...	...	...	.....	.....	...	
Káthiáwár ...	...	...	...	...	.....	.....	...	
Banas Kantha ...	...	...	...	...	.....	.....	...	
Total ...	141	511	480	481	5,35,392 0 0	25,840 0 0	...	
Total of previous year 1923-24 ...	136	439	458	430	3,23,064 0 0	47,557 0 0	...	

General Stamp Office,
Bombay, 25th June 1925.

D. P. KILLAWALLA,
for Superintendent of Stamps.

No. 1455 of 1925.

STAMP DEPARTMENT,
CENTRAL STAMP OFFICE.
Karachi, 15th June 1925.

From

S. H. COVERNTON, Esquire, I.C.S.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Subject.—Stamp Administration Report of the Province of Sind for the year 1924-25.

Sir,

I have the honour to submit herewith the following brief notes on the stamp administration in the Province of Sind, for the twelve months ending 31st March 1925.

Statement No. I.

Revenue.

2. The total revenue realized during the year 1924-25 under the Indian Stamp Act II of 1899 and the Court Fees Act VII of 1870 amounted to Rs. 19,96,919 against Rs. 20,49,815 in the preceding year showing a decrease of Rs. 52,896.

	Stamp Act.	Court Fees Act.	Total.
1923-24 ...	10,28,985	10,20,830	20,49,815
1924-25 ...	11,C8,273	8,88,646	19,96,919

Reasons for the increase or decrease appear under each head separately.

Statement No. II.

Court Fee Stamps.

3. The total receipts under adhesive and Impressed (Judicial) stamps amounted to Rs. 8,88,646 during the year under review showing a decrease of Rs. 1,32,184. The decrease may be ascribed to the fact that the enhanced duty under the Court Fees Act ceased to be recovered from 1st April 1924.

Statement No. III.

Impressed Stamps and Impressed labels or Special Adhesive Stamps.

4. The revenue derived under these two heads (Columns 2 and 4) amounted to Rs. 9,57,569 during 1924-25 as compared with Rs. 8,63,717 of 1923-24. The increase of Rs. 93,852 is mainly due to a large number of Bills of exchange stamped during the year.

5. A sum of Rs. 39,582 was realized under this head showing a decrease of Rs. 1,801 which is too small to require comment.

Hundies or Inland Bills of exchange.

6. The sale proceeds under this item amounted to Rs. 52,240. These stamps are sold in the City of Karachi only and a sum of Rs. 15,580 was realized over the income of the preceding year. This may be attributed to more bills having been received from out of British India.

Foreign Bill Stamps.

7. Insurance Stamps are sold at Karachi and Hyderabad Sind. A sum of Rs. 9,469 was realized under this head showing an increase of Rs. 2,552.

Insurance Stamps.

8. Rs. 3,345 have been realized on account of sale of Share Transfer Stamps in the City of Karachi and Hyderabad Sind. There has been a decrease of Rs. 247.

Share Transfer Stamps

9. Notarial Stamps are only sold at Karachi and a sum of Rs. 2,516 was realized resulting in a slight decrease.

Notarial Stamps.

10. Realizations from these stamps amounted to Rs. 2,308, showing a slight decrease of Rs. 63 over the realizations of the previous year.

Broker's Note Stamps.

11. The increase of Rs. 1,843 under this head is due partly to a rise in the sale of these stamps and partly to their use on "forms for agreements and Contracts chargeable with two anna coloured impressions", since the duty on the latter has been raised from two annas to four annas.

Agreement Stamps.

12. There has been no realization under this head, because of the amendment in the Act by which the duty has been raised from two annas to four annas and the realizations are credited to Broker's Note and Agreement Stamps respectively.

Forms for Agreements and Contracts chargeable with two anna coloured impressions.

13. The revenue derived under this head amounted to Rs. 27,239 showing a decrease of Rs. 4,250.

Forms of cheques or receipts.

14. This head is composed of various items of fluctuating nature and a sum of Rs. 11,722 was realized.

Miscellaneous Receipts.

Statement No. IV.

15. The number of stamp vendors for the vend of stamps was 411, *i.e.*, 16 more than the previous year. Discount allowed to stamp vendors was Rs. 24,979, *i.e.*, Rs. 5,739 less than the preceding year. Decrease is due to the reduced rates of discount sanctioned under Government Resolution, Revenue Department, No. 7921, dated 9th June 1924.

Stamp vendors and Discount.

Statement No. V.

Insufficiently stamped or unstamped instruments.

16. One thousand and eight cases were dealt with under section 35 and two hundred and ninety-six under sections 32, 37, 40 and 41 of the Indian Stamp Act II of 1899, as compared with 765 and 341 in the year 1923-24. The amount realized was Rs. 9,921 against Rs. 9,943 of the preceding year. The realizations show next to no difference. None of the district officers have given any explanation of this.

Statement No. VI.

Stamp prosecutions.

17. Four cases were instituted during the year under report. Four persons were brought to trial, one convicted and three acquitted. A sum of Rs. 10 was realized on account of fines.

Statement No. VII.

Estate duties.

18. Four cases were reported to the Collector of Karachi under section 19-H of the Court Fees Act VII of 1870. No case was completed during the year.

I have the honour to be,

Sir,

Your most obedient servant,

S. H. COVERNTON,

Superintendent of Stamps,

Karachi.

Through, the Commissioner in Sind.

Below letter No. 1455, dated the 15th June 1925, and accompaniments from the Superintendent of Stamps, Karachi.

No. P.-94-A.

REVENUE DEPARTMENT.

Office of the Commissioner in Sind,

Government House, Karachi, 20th June 1925.

Forwarded to the Superintendent of Stamps, Bombay, with reference to Government Resolution No. 8595, dated the 6th September 1906.

J. B. IRWIN,

for Commissioner in Sind.

To

The Superintendent of Stamps,

Bombay.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1925.

1	Receipts.	Charges.				Net Receipts.	Cost of general supervision.	Cost of Stamps and plain paper supplied from Central Depôt.	10
		Discount and Establishment for sale of Stamps.	Refunds.	Other charges.	Total.				
	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	11,08,273	21,749	13,393	662	35,804	10,72,469	...	...	...
Under the Court-fees Act	8,88,646	5,340	8,654	552	14,546	8,74,100	...	...	...
Total ...	19,96,919	27,089	22,047	1,214	50,350	19,46,569	...	...	...
							...	...	...
Total of previous year 1923-24 ...	20,49,815	33,374	26,032	1,350	60,756	19,89,059	...	...	...

Dated 15th June 1925.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1925.

District.	Sale of Court-fee Stamps.	Sale of Stamps for Copies.	Sale of plain paper used with Court-fee Labels.	Miscellaneous Receipts.	Total.
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad	1,53,754 6 0	.....	.....	.....	1,53,754 6 0
Karachi	3,84,875 4 0	.....	.....	.....	3,84,875 4 0
Larkana	1,17,794 2 0	.....	.....	.....	1,17,794 2 0
Mirpurkhas	35,094 8 0	.....	.....	3 4 0	35,097 12 0
Sukkur	1,97,124 4 0	.....	.....	.....	1,97,124 4 0
Total ...	8,88,642 8 0	.....	.....	3 4 0	8,88,645 12 0
Total of previous year 1923-24 ...	10,20,823 5 0	.....	.....	2 2 0	10,20,830 7 0

Dated 15th June 1925.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT III.

Showing details of Receipts on account of non-Judicial Stamps for the year ending 31st March 1925.

District.	*Impressed Stamps.	Hundis or Inland Bills of Exchange.	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign Bill Stamps.	Insurance Stamps.	Share Transfer Stamps.	†Stamps for Legal Practitioners' licenses.
1	2	3	4	5	6.	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad	1,81,267 6 0	2,271 8 0	.....	.....	2,143 14 0	552 0 0	.....
Karachi	84,002 2 0	30,096 0 0	3,67,053 7 0	52,204 5 0	7,324 12 0	2,793 4 0	.....
Larkana	99,072 8 0	2,877 12 0	.....	.....	.....	.....	.....
Mirpurkhas	35,648 4 0	24 11 0	.....	.....	.....	.....	.....
Sukkur	1,90,525 4 0	4,312 1 0	.....	.....	.....	.....	.....
Total ...	5,90,515 8 0	39,582 0 0	3,67,053 7 0	52,204 5 0	9,468 10 0	3,345 4 0	.....
Total of previous year 1923-24 ...	6,09,512 4 0	41,383 3 0	2,54,204 14 0	36,624 9 0	6,917 5 0	3,591 12 0	.....

NOTES.—* Includes, besides general Impressed Stamps, Cattle pound Kabulayats, Salt and Customs Bonds and Bills of Lading.
† Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*continued.*

District.	Notarial Stamps.	Brokers' Note Stamps.	Agreement Stamps.	Forms for agreements and contracts chargeable with Two-anna coloured impressions.	Forms for cheques or receipts.	Miscellaneous receipts.	Total.
1	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad	.....	.....	.....	.....	28 2 0	3,239 9 0	1,89,502 7 0
Karachi	2,516 0 0	2,308 4 0	2,318 0 0	.....	27,139 5 0	4,988 3 6	5,82,743 10 6
Larkana	.....	.....	.....	.....	37 8 0	1,428 4 0	1,03,416 0 0
Mirpurkhas	.....	.....	.....	.....	.....	507 3 0	36,160 2 0
Sukkur	.....	.....	.....	.....	34 6 0	1,558 13 11	1,96,430 8 11
Total ...	2,516 0 0	2,308 4 0	2,318 0 0	.....	27,239 5 0	11,722 1 5	11,08,272 12 5
Total of previous year 1923-24 ...	2,541 0 0	2,245 4 0	475 0 0	.....	31,489 1 0	40,000 8 7	10,28,934 12 7

NOTE.—A sum of Rs. 3,30,000 representing the Provincial share of sale-proceeds of unified Stamps credited to non-Postal Revenue is accounted for in the report of Presidency Proper (Government Resolution, Revenue Department, No. 9183, dated 5th October 1913).

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

Dated 15th June 1925.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1925.

District.	Number of Vendors.	Discount allowed to Vendors.			
		On Judicial Stamps.	On plain paper.	On non-Judicial Stamps.	Total.
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	136	1,002 14 11	.....	5,425 12 11	6,428 11 10
Karachi	48	1,019 9 7	.....	5,178 3 8	6,197 13 8
Larkana	78	920 11 10	.....	3,816 8 8	4,737 4 6
Mirpurkhas	36	243 6 9	.....	973 10 1	1,217 0 10
Sukkur	113	1,206 4 8	.....	5,190 6 5	6,396 5 1
Total ...	411	4,394 15 9	.....	20,584 3 9	24,979 3 6
Total of previous year 1923-24 ...	395	4,735 5 1	.....	25,982 8 7	30,717 13 8

R. F. E. CUMMING,

for Superintendent of Stamps, Karachi.

Karachi, 15th June 1925.

STATEMENT V.

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1925.

District.	By Courts or persons receiving evidence under Section 35 of Act II of 1899.		By Collector under Sections 32, 37, 40 and 42 of Act II of 1899.	
	Number of Cases dealt with.	Duty and penalty realised.	Number of Cases dealt with.	Duty and penalty realised.
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Hydorabad (Sind)	153	1,078 6 0	27	551 1 0
Karachi	94	852 13 0	148	4,032 4 0
Larkana	560	1,409 7 0	61	317 13 0
Mirpurkhas	79	149 10 0	6	40 0 0
Sukkur	122	978 2 0	59	516 3 0
Total ...	1,008	4,468 7 0	296	5,457 5 0
Total of previous year 1923-24 ...	705	4,180 13 0	341	5,762 6 0

Karachi,
15th June 1925.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1925.

District.	Number of Cases instituted.	Number of Persons.			Amount of Fines imposed.	Amount of Rewards disbursed.	Remarks.
		Brought to trial.	Convicted.	Acquitted.			
1	2	3	4	5	6	7	8
					Rs. a. p.	Rs. a. p.	
Hyderabad (Sind)	4	4	1	3	10 0 0	.....	
Karachi	...	...	...	...	.....	.....	
Larkana	...	...	...	...	.....	.....	
Mirpurkhas	...	...	...	...	.....	.....	
Sukkur	...	...	...	...	.....	.....	
Total ...	4	4	1	3	10 0 0	.....	
Total of previous year 1923-24 ...	1	4	4	...	100 0 0	.....	

Karachi, 15th June 1925.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

STATEMENT VII.

Showing result of actions taken by Collector to test Valuation of Estates for which applications for Probates and Letters of Administrations were put in in the year ending 31st March 1925.

District.	Number of enquiries pending at the beginning of the year.	Number of Cases reported to Collector, Section 19-H of the Court-fees Act.	Number of such cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of deficit Court-fees due or originally realized on valuation of the applications in cases disposed of during the year.	Amount of deficit Court-fees required.	Penalty.	Remarks.
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Hyderabad (Sind)	...	...	...	...	.....	...	...	
Karachi	....	4	...	...	11,636 14 5	...	...	
Larkana	...	...	...	...	.....	...	...	
Mirpurkhas	...	...	...	...	.....	...	...	
Sukkur	...	...	...	...	.....	...	...	
Total ...	...	4	...	...	11,636 14 5	...	...	
Total of previous year 1923-24 ...	...	5	...	...	3,821 4 10	...	...	

Karachi, 15th June 1925.

R. F. E. CUMMING,
for Superintendent of Stamps, Karachi.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Reports on the Administration of the Stamp Department in the Bombay Presidency and Sind for the year 1924-25.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—74.

Bombay Castle, 8th August 1925.

Letter from the Superintendent of Stamps, Bombay, No. 2612 dated 25th June 1925—Submitting the reports for the administration of the Stamp Department in the Bombay Presidency and Sind for the year 1924-25.

RESOLUTION.—The revenue derived during the year 1924-25 under the Indian Stamp Act and the Court Fees Act, both in the Presidency proper and in Sind is shown below :—

—	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
Presidency proper	78,94,482	73,15,726	1,52,10,208
Sind	11,08,273	8,88,646	19,96,919
Total ...	90,02,755	80,04,372	1,72,07,127

The corresponding figures for the preceding year are :—

—	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.
Presidency proper	82,61,534	80,45,269	1,63,06,603
Sind	10,28,985	10,20,830	20,49,815
Total ...	92,90,519	90,66,099	1,83,56,618

Taking the Presidency as a whole, there is a fall of over 2¾ lakhs in revenue under the Stamp Act. The decrease in the revenue for

the Presidency proper comes to nearly 3¾ lakhs, but this is counterbalanced by a small increase of Rs. 79,000 in Sind. The decrease is due to slackness of trade and general commercial depression which have adversely affected the Presidency proper, and more particularly Bombay City, where revenue under this head has fallen from Rs. 51,96,000 in 1923-24 to Rs. 48,36,000 in the year under report. The principal decreases in the Presidency are nearly two lakhs under "Miscellaneous", a little over one lakh under share transfer stamps and over half a lakh under impressed stamps and labels. Banking transactions do not however show any falling off, but on the contrary a slight increase.

The figures for Sind for the four years* after 1920-21, which was a boom year for trade and land speculation, indicate that that Province has experienced no set back so far at least as revenue from non-judicial stamps is concerned.

*Year.	Rs.
1921-1922	8,00,000
1922-1923	9,58,000
1923-1924	10,29,000
1924-1925	11,08,000

3. As was to be expected from the repeal of the Bombay Court Fees Amendment Act with effect from 1st April 1924, there is a heavy drop in the revenue under the Court Fees Act, the Presidency proper showing a decrease of about Rs. 7,30,000 and Sind of about Rs. 1,32,000.

4. The expenditure involved in the working of the two Acts for the years 1923-24 and 1924-25 is shown below :—

	1923-24.			1924-25.		
	Stamp Act.	Court Fees Act.	Total.	Stamp Act.	Court Fees Act.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency proper .	3,12,225	2,40,321	5,52,546	2,68,025	2,30,035	4,98,060
Sind ...	48,468	12,288	60,756	35,804	14,546	50,350
Total ...	3,60,693	2,52,609	6,13,302	3,03,829	2,44,581	5,48,410

The decrease in the expenditure during the year of report is due mainly to the reduction by 33⅓ per cent. in the rates of discount paid to licensed vendors owing to the increase in stamp duty on non-judicial stamps and also to the sale by departmental agency of Share Transfer Stamps in Bombay City.

5. Only six prosecutions under the Stamp Act were instituted. One in Bombay City, one in the district of Bijapur and four in the

Hyderabad District. Of these, three ended in acquittal. Government hope that the Collectors and District Judges have not lost sight of the instructions contained in Government Resolution No. P.—74 dated 16th November 1923.

By order of the Governor in Council,

H. K. KIRPALANI,
Deputy Secretary to Government.

To

The Commissioner in Sind,
The Commissioner, Northern Division,
The Commissioner, Central Division,
The Commissioner, Southern Division,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Superintendents of Stamps, Bombay and Karachi,
The Inspector General of Registration,
The Compiler, General Administration Reports for 1924-25,
The Finance Department,
The Home Department,
The High Commissioner for India.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1554

Report of the Stamp Department in the Bombay Presidency and Sind

for the Year 1925-26

OF THE BOMBAY BRANCH

[Price—As. 14 or 1s. 6d.]

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
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BOMBAY BRANCH
OF THE
Royal Asiatic Society.

No. 3429

From

THE SUPERINTENDENT OF STAMPS,
Bombay;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

GENERAL STAMP OFFICE,
Bombay, 21st August 1926.

Sir,

I have the honour to submit the report on the Stamp administration and revenue received under the Indian Stamp Act and Court Fees Act in the Presidency excluding Sind for the three years ending 31st March 1926. The usual statistics and the separate report for Sind from the Superintendent of Stamps, Karachi, are appended.

2. The revenue under the Stamp and Court Fees Acts from Palanpur (Banas Kantha), Cutch and Kathiawar, does not appear in this review, it being now credited to the Central Government.

3. The realizations at this office from the sale of Postage, Service, National Health Insurance, Unemployment Insurance and Entertainment stamps amounting to Rs. 76,76,874 during the year 1925-26 are not included in this report.

4. Excluding the provincial share of the sale proceeds of unified stamps credited to non-postal revenue which amounted in 1924-25 to Rs. 12,50,000 and before that was 3,30,000 the total receipts were—

				Rs.
1922-23	...	...	...	1,56,89,001
1923-24	...	...	...	1,59,76,803
1924-25	...	...	...	1,48,80,208
1925-26	...	...	...	1,46,35,628

The last year shows a decrease of 1·5 per cent. from the previous year and 2·5 per cent. from the year before that.

Statement No. I

5. Including receipts from unified stamps the receipts under the two acts were—

		Stamp Act.	Court Fees Act.	Total.
		Rs.	Rs.	Rs.
1923-24	...	82,61,534	80,45,269	1,63,06,803
1924-25	...	88,14,482	73,15,726	1,61,30,208
1925-26	...	86,00,353	72,85,275	1,58,85,628

Excluding unified stamps the receipts for the last two three-year periods were—

			Rs.
1920-21—1922-23	...	...	4,58,12,321
1923-24—1925-26	...	...	4,54,92,639

showing an average annual decrease of Rs. 1,06,561.

6. The revenue recovered in Bombay City in 1925-26 was Rs. 76,58,982 or 52·33 per cent. of the total revenue. For the 3 years there is a total decrease of Rs. 31,42,783.

7. In Bombay City the total charges in 1925-26 were Rs. 5,59,881 [Rs. 4,98,060*]. The increase of Rs. 61,821 was in refunds. The percentage of gross charges to gross receipts was 3·5. For the three years there was a rise of Rs. 93,131 in charges.

	Rs.
Charges. Indian Stamp Act.	2,54,935
Court Fees Act.	3,04,916

Statement No. II

Judicial Stamps or Court Fee stamps.

8. The revenue from Judicial (Adhesive and Impressed Court Fee) stamps was—

			Rs.
1923-24	...	...	80,45,269
1924-25	...	...	73,15,726
1925-26	...	...	72,85,275

For the last year Bombay City contributed Rs. 31,36,301 [Rs. 34,71,066]. The deficiency was mainly in probate duty, the figures for which in Bombay were—

	Duty on original grants by High Court.	Additional duty recovered by the Stamps Office.	Total.
	Rs.	Rs.	Rs.
1923-24 ...	12,78,363	47,311	13,25,674
1924-25 ...	11,19,936	23,223	11,43,159
1925-26 ...	8,33,600	18,545	8,52,145

Amongst the districts East Khandesh comes first with Rs. 4,82,243, Poona next with Rs. 4,33,933, Ahmedabad next with Rs. 3,93,847, Ahmednagar, Belgaum, Dharwar, Kaira, West Khandesh, Nasik, Satara, Sholapur, Surat and Thana each realising over 2 and under 3 lakhs.

9. The receipts for the 3 years were Rs. 2,26,46,270 [Rs. 2,10,47,836] *i.e.*, an annual average increase of Rs. 5,32,811.

---

* The figures in brackets are the figures for the previous year or triennium as the case may be. Where two figures are given in brackets the first refers to the year preceding and the second to the year preceding that.

Statement No. III

Impressed Stamps and Impressed labels or special adhesive stamps.

10. The revenue from these heads (columns 2 to 4) in 1925-26 was Rs. 55,61,277 [Rs. 54,99,340 and Rs. 56,02,265]. Impressed or 'special adhesive' labels affixed to documents at the Bombay Stamp Office and the Aden Treasury accounted for Rs. 25,23,724 [Rs. 24,83,789].

11. The 3 years' revenue under this head was Rs. 75,19,957 [Rs. 77,13,122] giving an average annual decrease of Rs. 64,388.

Hundi or Inland Bills of Exchange.

12. The last year's revenue was Rs. 1,65,733 [Rs. 2,39,852]. Bombay City contributed Rs. 1,63,936. The 3 years' collections were Rs. 6,96,336 [Rs. 10,28,741] a decrease of Rs. 3,32,405 due to slackness in trade.

Foreign Bills stamps.

13. The revenue under this head last year was Rs. 4,43,690 [Rs. 4,63,436 and Rs. 4,68,642], Bombay City contributing Rs. 4,31,129. For the 3 years there is a rise of Rs. 60,287 due mainly to the value of the pound sterling being calculated at a lower average value than in the preceding 3 years.

Share Transfer Stamps.

14. In these stamps the last year's receipts were Rs. 5,27,230 [Rs. 6,19,985 and Rs. 7,20,314] giving an average annual decrease of Rs. 9,16,033 due to the fall in the value of the shares of joint stock companies, etc.

Stamps for Legal Practitioners.

15. The recoveries from the sale of these stamps depend on the issue of legal practitioners' licenses. The last year's receipts were Rs. 61,250 [Rs. 50,500 and Rs. 52,500]. There was an increase of Rs. 45,500 for the triennium.

Notarial.

16. The receipts from these stamps for the last year were Rs. 13,606 [Rs. 14,276 and Rs. 13,053], to which the City of Bombay contributed Rs. 11,198. In the 3 years there was an increase of Rs. 16,105.

Brokers' Note and Agreement stamps.

17. These stamps are sold at the Bombay General Stamp Office and the Stock-Exchange. The revenue for the last year was from Brokers' Note stamps Rs. 33,503 [Rs. 30,256] and from Agreement stamps Rs. 11,076 [Rs. 13,178]. For the triennium the receipts increased by Rs. 52,686 for Brokers' Notes and Rs. 34,004 for Agreement stamps. This is attributable to the attention of Brokers having been drawn to the law on the subject.

Adhesive Insurance stamps.

18. The receipts during the last year from the sale of these stamps were Rs. 1,44,818 [Rs. 1,44,198] and during the 3 years Rs. 4,28,513 [Rs. 2,50,762]. The increase of Rs. 1,77,751 is due to the previous figures being really for two years, these stamps having been first introduced in 1921-22. Before then insurance policies were stamped with special adhesive stamps.

19. The Recoveries from the embossment of 2 anna stamps were during the last year Rs. 5,208 [Rs. 11,780], the decrease being due to agreement and contract forms which were formerly chargeable with a duty of two annas, being chargeable with a duty of four annas, under the Bombay Stamp Amendment Act II of 1922. The two anna duty collected under this head is levied on share certificates, letters of allotment of shares, letters of credit and promissory notes, which, before 1st October 1923 were chargeable with one anna duty. But for this, the receipts under this head would have been nil. There was a decrease of Rs. 4,233 in the receipts for the last 3 years.

Impressment forms of Agreement and Contract chargeable with two anna coloured impressions.

20. The revenue derived last year from this source was Rs. 2,39,235 [Rs. 2,54,565] and for the 3 years shows a decrease of Rs. 1,46,749 which is due to tightness in the money market and poor trade.

One anna impressions on skeleton forms of cheques and receipts.

21. This head of revenue includes the duty on unstamped or insufficiently stamped documents and on adjudicated documents and the composition of stamp duty paid in a lump sum by corporate bodies. Out of the total receipts of Rs. 3,09,460 [Rs. 4,52,948 and Rs. 6,46,461] under the head last year, Rs. 86,098 were received in Bombay City from the duty on executed and unstamped or insufficiently stamped documents, Rs. 64,107 from the duty on adjudicated documents and Rs. 63,225 from the composition of stamp duty. There was a total decrease of Rs. 3,37,823 for the 3 years' period.

Miscellaneous.

22. The decrease in the revenue from the sale of General (Non-Judicial) stamps under the various heads in this statement is due to trade depression. The fall would have been larger but for the enhancement in duty under the Bombay Amendment (II of 1922) of the Stamp Act.

General remarks on Statement No. III.

Statement No. IV

23. The number of Licenses for the vend of Judicial and Non-Judicial stamps, current at the end of the period was 791, Bijapur and Dharwar as usual standing highest with 93 and 90 vendors.

Vendors.

24. The discount paid to the vendors last year was Rs. 1,20,922 [Rs. 1,32,537 and Rs. 1,74,362].

Statement No. V

25. This statement gives the number of cases in which deficient duty and penalty were levied by Courts or persons entitled to receive evidence, under Section 35 or by Collectors under Section 32, 37, 40 and 41 of the Stamp Act II of 1899. The cases dealt with by the Civil Courts last

Insufficiently stamped or unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors.

year were 2,621 [2,542 and 2,216], the duty and penalty realised by the Civil Courts being Rs. 31,639 [Rs. 33,752 and Rs. 25,422]. Over the three years the increase was Rs. 21,274.

26. During the year 1925-26, 2,281 cases [1,937 and 2,202] were dealt with by the Collectors and Rs. 2,05,660 realised [Rs. 2,53,922 and Rs. 4,85,443]. For the three years the total decrease was Rs. 55,506.

Statement No. VI

27. In the year 1925-26 the prosecutions for the infringement of Stamp Law were instituted in two districts. One case resulted in a conviction and fine of Rs. 20 and the other cases were still undecided at the end of the year.

Statement No. VII

28. 537 applications for probate or letters of administration mostly from Bombay City were reported to the Collectors for inquiry under Section 19-H of the Court Fees Act. The number of cases in which enquiry was instituted was 542. Of this number 312 were dealt with in the Bombay Stamp Office alone. In 482 cases enquiries were completed during 1925-26. A sum of Rs. 18,545 was recovered in Bombay City on account of deficient probate duty. The total realizations of deficient probate duty in the whole Presidency amounted to Rs. 18,691 against Rs. 25,840 in 1924-25 and Rs. 47,557 in 1923-24.

29. The Stamp Office worked smoothly during the triennium.

I have the honour to be,

Sir,

Your most obedient servant,

E. W. PERRY,

Superintendent of Stamps.

STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1926

#1		Receipts	Charges				Net Receipts	Cost of General Supervision	Cost of Stamps and plain paper supplied from Central Depôt
			Discount, and Establishment for Sale of Stamps	Refunds	Other Charges	Total			
		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act		86,00,353*	96,461	1,12,163	46,341	2,54,965	83,45,388*	.....	.....
Under the Court Fees Act		72,85,275	33,231	2,40,544	31,141	3,04,916	69,80,359	.....	.....
	Total ...	1,58,85,628*	1,29,692	3,52,707	77,482	5,59,881	1,53,25,747*	.....	.....
Total of previous years—	1924-25 ...	1,61,30,208	1,42,784	2,70,169	85,107	4,98,060	1,47,12,148	.....	.....
	1923-24 ...	1,63,06,803	1,86,165	3,01,925	64,456	5,52,546	1,57,54,257	.....	.....

*This sum includes Rs 12,50,000 which represent the Provincial Share of sale-proceeds of Unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925).

STATEMENT II

Showing the details of Receipts on acount of Judicial Stamps for the year ending 31st March 1926

District.	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	31,36,051	...	...	250	31,36 301	8,33,600
Ahmedabad ...	3,93,847	...	...	...	3,93,847	
Ahmednagar ...	2,08,220	...	...	...	2,08,220	
Belgaum ...	2,11,850	...	...	...	2,11,850	
Bijápur ...	1,43,145	...	...	...	1,43,145	
Broach ...	84,464	...	...	...	84,464	
Dhárwár ...	2,64,248	...	...	...	2,64,248	
Kaira ...	2,12,767	...	...	...	2,12,767	
Kánara ...	75,058	...	...	...	75,058	
East Khándesh ...	4,82,243	...	...	...	4,82,243	
West Khándesh ...	2,05,409	...	...	...	2,05,409	
Kolába ...	1,01,819	...	...	...	1,01,819	79,022/12
Násik ...	2 55,654	...	...	...	2,55,654	
Poona ...	4,33,933	...	...	...	4,33,933	
Ratnágiri ...	1,38,064	...	...	...	1,38,064	
Satára ...	2,10,893	...	...	...	2,10,893	
Sholápur ...	2,08,038	...	...	...	2,08,038	
Surat ...	2,32,430	...	...	...	2,32,430	
Thána ...	2,20,568	...	...	...	2,20,568	
Aden ...	63,456	...	...	...	63,456	
Baroda ...	2,868	...	...	...	2,868	
Total ...	72,85,025	...	...	250	72,85,275	.....
Total of previous years. 1924-25.	73,15,726	...	...	...	73,15,726	.....
1923-24.	80,45,269	...	...	...	80,45,269	.....

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1926

District	*Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Half anna and One anna Unified Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,24,975 0 0	1,63,936 0 0	24,85,162 0 0	4,31,129 0 0	.....
Ahmedabad ...	2,87,716 0 0	1,111 0 0	.....	367 0 0	.....
Ahmednagar ...	1,01,916 0 0	.....	.....	.....	.....
Belgaum ...	1,77,995 0 0	.....	.....	.....	.....
Bijápur ...	1,24,300 0 0	.....	.....	.....	.....
Broach ...	1,25,983 0 0	1 0 0	.....	.....	.....
Dhárwár ...	1,97,792 0 0	.....	.....	.....	.....
Kaira ...	1,93,788 0 0	.....	.....	.....	.....
Kánara ...	42,158 0 0	.....	.....	.....	.....
East Khándesh ...	3,12,247 0 0	405 0 0	.....	.....	.....
West Khándesh ...	1,14,311 0 0	142 0 0	.....	.....	.....
Kolába ...	71,818 0 0	.....	.....	.....	.....
Násik ...	1,09,845 0 0	20 0 0	.....	.....	.....
Poona ...	1,81,672 0 0	42 0 0	.....	.....	.....
Ratnágiri ...	77,697 0 0	3 0 0	.....	.....	.....
Satára ...	1,38,320 0 0	17 0 0	.....	.....	.....
Sholápur ...	93,202 0 0	7 0 0	.....	.....	.....
Surat ...	1,83,882 0 0	49 0 0	.....	.....	.....
Thána ...	1,00,068 0 0	.....	.....	.....	.....
Aden ...	9,001 0 0	.....	38,562 0 0	12,194 0 0	.....
Baroda ...	3,114 0 0	.....	.....	.....	.....
Total ...	28,71,620 0 0	1,65,733 0 0	25,23,724 0 0	4,43,690 0 0	12,50,000 0 0
Total of previous years. 1924-25 ...	27,75,699 0 0	2,39,852 0 0	24,83,789 0 0	4,63,436 0 0	12,50,000 0 0
Total of previous years. 1923-24 ...	27,99,070 0 0	2,90,751 0 0	25,12,444 0 0	4,68,642 0 0	3,30,000 0 0

Notes.—*Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps	Agreement Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	4,92,045 0 0	61,250 0 0	11,198 0 0	33,503 0 0	11,076 0 0
Ahmedabad ...	30,706 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	681 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	172 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	3,626 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	2,408 0 0	.....	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	5,27,230 0 0	61,250 0 0	13,606 0 0	33,503 0 0	11,076 0 0
Total of previous years. 1924-25.	6,19,985 0 0	50,500 0 0	14,276 0 0	30,256 0 0	13,178 0 0
Total of previous years. 1923-24.	7,20,314 0 0	52,500 0 0	13,053 0 0	29,318 0 0	11,439 0 0

Note.—* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*concluded*

District	Insurance Stamps	Forms for agreements and contracts chargeable with two anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,43,581 0 0	5,208 0 0	2,38,307 0 0	2,21,311 0 0	45,22,631 0 0
Ahmedabad ...	.....	.....	19 0 0	27,959 0 0	3,47,878 0 0
Ahmednagar ...	... .	.....	44 0 0	3,544 0 0	1,05,504 0 0
Belgáum ...	.....	.....	97 0 0	5,476 0 0	1,63,568 0 0
Bijápur ...	.....	.....	9 0 0	4,642 0 0	1,28,951 0 0
Broach ...	.....	.....	31 0 0	2,769 0 0	1,25,784 0 0
Dhárwár ..	.....	.....	3 0 0	2,242 0	2,00,037 0 0
Kaira ...	.....	. ...	97 0 0	4,253 0 0	1,98,138 0 0
Kánara ...	.....	.....	9 0 0	595 0 0	42,762 0 0
East Khándesh ...	.....	.....	172 0 0	1,842 0 0	3,15,347 0 0
West Khándesh ..	.....	.....	194 0 0	1,322 0 0	1,16,469 0 0
Kolába ...	.....	.....	.....	2,287 0 0	74,105 0 0
Násik ...	.....	.....	.....	2,513 0 0	1,12,378 0 0
Poona ...	4 0 0	.....	90 0 0	2,765 0 0	1,84,573 0 0
Ratnágiri ..	.....	.....	13 0 0	1,011 0 0	78,724 0 0
Sátára ...	512 0 0	.....	31 0 0	1,803 0 0	1,40,855 0 0
Sholápur ...	.....	.....	41 0 0	6,145 0 0	99,395 0 0
Surat ...	.....	.. ...	66 0 0	2,965 0 0	1,90,588 0 0
Thána ...	.....	.....	12 0 0	7,248 0 0	1,07,348 0 0
Aden ...	721 0 0	.....	.....	6,248 0 0	69,134 0 0
Baroda ...	.....	.....	.....	20 0 0	3,134 0 0
Total ..	1,44,818 0 0	5,208 0 0	2,39,235 0 0	3,09,460 0 0	73,50,353 0 0 12,50,000 0 0
					86,00,353 0 0
Total of previous years, 1924-25.	1,44,198 0 0	11,780 0 0	2,54,565 0 0	4,52,948 0 0	75,64,482 0 0 12,50,000 0 0
					88,14,482 0 0
1923-24.	1,39,497 0 0	6,670 0 0	2,41,375 0 0	6,46,461 0 0	79,31,534 0 0 3,30,000 0 0
					82,61,534 0 0

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1926

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	9	663	...	13,342	14,005
Ahmedabad ...	35	2,804	...	7,797	10,601
Ahmednagar ...	25	1,558	...	3,159	4,717
Belgaum ...	73	1,441	...	5,676	7,117
Bijápur ...	93	1,004	...	3,919	4,923
Broach ...	13	586	...	3,646	4,232
Dhárwár ...	90	1,766	...	6,050	7,816
Kaira ...	48	1,606	...	6,031	7,637
Kánára ...	20	607	...	1,316	1,923
East Khándesh ...	72	3,161	...	9,998	13,159
West Khándesh ...	33	1,460	...	3,593	5,053
Kolába	33	738	...	2,117	2,855
Násik ...	45	1,879	...	3,369	5,248
Poona ...	43	2,622	...	4,709	7,331
Ratnágiri ...	39	1,251	...	2,489	3,740
Sátára ...	33	1,669	...	4,334	6,003
Sholápur ...	19	1,393	...	2,740	4,133
Surat ...	28	1,093	...	4,329	5,422
Thána ...	34	1,360	...	2,874	4,234
Aden ...	4	250	...	486	736
Baroda ...	2	10	...	27	37
Total ...	791	28,921	...	92,001	1,20,922
Total of previous years. 1924-25 ...	791	30,594	...	1,01,943	1,32,537
Total of previous years. 1923-24 ...	782	28,255	...	1,46,107	1,74,362

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1926

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a p.		Rs. a. p.
Bombay ...	293	3,163 0 0	739	1,52,928 0 0
Ahmedabad ...	135	1,946 0 0	199	25,204 0 0
Ahmednagar ...	158	1,235 0 0	78	1,755 0 0
Belgaum ...	230	4,444 0 0	90	974 0 0
Bijápur ...	196	2,678 0 0	93	1,929 0 0
Broach ...	95	1,261 0 0	48	1,439 0 0
Dhárwár ...	172	1,622 0 0	57	582 0 0
Kaira ...	128	1,233 0 0	154	2,904 0 0
Kánara ...	29	235 0 0	32	248 0 0
East Khándesh ...	90	826 0 0	158	1,016 0 0
West Khándesh ...	21	561 0 0	50	1,246 0 0
Kolába ...	62	854 0 0	21	802 0 0
Násik ...	97	1,588 0 0	108	900 0 0
Poona ...	159	1,722 0 0	64	333 0 0
Ratnágiri ...	81	634 0 0	46	346 0 0
Sitára ...	124	1,034 0 0	55	640 0 0
Sholápur ...	366	3,899 0 0	101	2,196 0 0
Surat ...	89	1,465 0 0	40	1,621 0 0
Thána ...	88	1,180 0 0	78	2,358 0 0
Aden ...	8	59 0 0	70	6,189 0 0
Baroda ...	...	.....	.....	.....
Total ...	2,621	31,639 0 0	2,281	2,05,660 0 0
Total of previous years. 1924 25 ...	2,542	33,752 0 0	1,937	2,53,922 0 0
Total of previous years. 1923-24 ...	2,216	25,422 0 0	2,202	4,85,443 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1926

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Ahmednagar ...	...	...		...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kaira ...	1	1	1	...	20	...	
Kánara ...	..	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába	...	...	...	...	...	...	
Násik ...	2	2*	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	3	3	1	...	20	...	
Total of previous years. 1924-25.	2	2	2	...	45	...	
1923-24.	2	2	1	1	50	...	

* The cases have not yet been decided. Other districts have no cases.

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1926

Division and District	Number of enquiries pending at the beginning of the year	Number of cases reported to Collector (Section 19-H) of the Court Fees Act	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court-fees due or originally realised on the valuation of the applicants in cases disposed of during the year	Amount of deficit Court-fee required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	105	278	312	283	3,92,659 0 0	18,545 0 0	250	
Ahmedabad ...	43	66	31	31	5,744 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
Belgaum ...	..	6	1	1	271 0 0	146 0 0	...	
Bijápur ...	...	...	...	6	.....	... ..	...	
Broach ...	...	6	6	6	724 0 0	.....	...	
Dhárwár ...	...	...	...	...	... ..	.....	...	
Kaira ...	...	...	...	..	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	2	...	...	1. 0 0	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Kolába ...	...	1	1	1	.....	.....	...	
Násik ...	...	10	10	8*	.....	.....	...	
Poona ...	...	8	2	2	13,707 0 0	.....	...	
Ratnágiri ...	2	7	9	7	419 0 0	.....	...	
Sátára ...	5	10	15	11	1,069 0 0	.....	...	
Sholápur ...	...	5	5	5	459 0 0	.....	...	
Surat ...	25	105	130	114	.. ...	.....	...	
Thána ...	7	20	20	...	1,183 0 0	.....	...	
Aden ...	...	13	...	13	.....	. ...	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	187	537	542	482	4,16,236 0 0	18,691 0 0	250	
Total of previous years. 1924-25.	141	511	480	481	5,35,392 0 0	25,840 0 0	...	
Total of previous years. 1923-24.	136	439	458	430	3,23,064 0 0	47,557 0 0	...	

*Other districts have no cases.

General Stamp Office,
Bombay, 21st August 1926.

No. 1589 of 1926-27

STAMP DEPARTMENT,
CENTRAL STAMP OFFICE,
Karachi, 3rd July 1926.

From

W. F. HUDSON, Esquire, C.I.E., M.L.A.,
Superintendent of Stamps, Karachi;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

Subject.—Stamp Administration Report of the Province of Sind.

Sir,

I have the honour to submit the report on the Stamp administration of the Province of Sind for the triennium ending 31st March 1926.

2. The report deals with the revenue and charges under the Indian Stamp Act, II of 1899, and the Court Fees Act, VII of 1870.

Statement I

Revenue.

3. The total receipts under the Indian Stamp Act, II of 1899, and the Court Fees Act, VII of 1870, amounted to Rs. 60,98,015 during the triennium as under.

	Stamp Act Rs.	Court Fees Act Rs.	Total Rs.
1923-24 ...	10,28,985	10,20,830	20,49,815
1924-25 ...	11,08,273	8,88,646	19,96,919
1925-26 ...	11,72,942	8,78,339	20,51,281
	33,10,200	27,87,815	60,98,015

The above figures show a small increase of Rs. 1,83,948 over those of the previous triennium.

Charges—

	Rs.
Stamp Act ...	1,22,108
Court Fees Act.	42,605
	1,64,713

4. The total charges during the triennium as detailed in the margin amounted to Rs. 1,64,713 as compared with Rs. 1,60,473 in the preceding triennium, being an increase of Rs. 4,240 only.

Statement II

Court Fee Stamps.

5. The total receipts under adhesive and impressed (Judicial) stamps during the year 1925-26 amounted to Rs. 8,78,339, a decrease of Rs. 10,307 as compared with the previous year. Compared with the preceding triennium, there has been a decrease of Rs. 3,19,721 in the total receipts. This cannot be accounted for by the alterations in the duty, since the enhanced duty was levied during one year only of each period. But 1920-21 was a boom year in trade, and there was no such year in the triennium which has just ended.

6. Receipts on account of probates and letters of administration and succession certificates have been included for the first time in statement No. II under orders conveyed in Government Resolution, Revenue Department, No. 186-24 dated 27th March 1924 and Government Memorandum, Revenue Department, No. P.-74 dated 18th November 1925. A sum of Rs. 52,058 was realized from this source during the triennium under report.

Statement III

Impressed stamps and Impressed stamps as defined in Section 2 (13) (*a*) of the Stamp Act.

7. The total revenue realized under these two heads (Columns 2 and 4) was Rs. 9,22,724 during 1925-26 as compared with Rs. 9,57,569 in the previous year. The decrease of Rs. 34,845 is attributable to the tightness of the money market.

For the whole triennium there has been an increase of Rs. 3,70,742 due to enhanced rates of duty under the Stamp Act.

Hundi or Inland Bills of Exchange.

8. A sum of Rs. 42,229 was realized under this head during 1925-26 showing an increase of Rs. 2,647.

During the triennium the income amounted to Rs. 1,23,194 as against Rs. 1,77,177 during the preceding period, the decrease being due to general depression in trade.

Foreign Bill Stamps.

9. These stamps are sold almost exclusively in the City of Karachi only and a sum of Rs. 51,601 was realized therefrom during the year under report as against Rs. 52,204 in the previous year.

The triennium figures show an increase of Rs. 35,868 which is mainly due to the rate of exchange having been increased from Rs. 10 to Rs. 15 per pound during the greater part of the triennium as compared with a few months in the previous period.

Insurance Stamps.

10. Revenue derived from this source during 1925-26 was Rs. 8,788 as against Rs. 9,469 during the previous year.

The total for the triennium under this head comes to Rs. 26,173. This cannot be compared with the figures of the previous triennium as Insurance Stamps were introduced for the first time in March 1921.

Share Transfer Stamps.

11. Rs. 2,625 were realized from these stamps during 1925-26, there being a decrease of Rs. 720 as compared with the previous year. During the triennium the receipts amounted to Rs. 9,563 as against Rs. 8,963 during the preceding triennium.

Notarial Stamps.

12. These stamps are chiefly sold in the City of Karachi and Rs. 2,252 were received during the year 1925-26 as against Rs. 2,516 in 1924-25.

The receipts for the triennium show an increase of Rs. 3,899 which is due to the enhanced rate of stamp duty under this head.

Broker's Note Stamps.

13. These stamps are sold in the City of Karachi only and a sum of Rs. 1,830 was derived therefrom as compared with Rs. 2,308 in the previous year.

During the previous triennium Broker's Note Stamps were sold only during 1922-23 and therefore no comparison is possible.

Agreement Stamps.

14. Agreement stamps are sold in the City of Karachi only and stamps worth Rs. 1,304 were sold during 1925-26 as against Rs. 2,318 in 1924-25. These stamps were not sold during the previous triennium.

Forms for Agreements and contracts chargeable with two-anna coloured impressions.

15. Owing to the rate of duty being enhanced from annas 2 to annas 4 under each of these heads, the agreement and contract forms were not impressed with two-anna coloured impressions, but with Agreement Stamps and Broker's note stamps respectively. For this reason no revenue was derived under this head during the triennium under review.

Forms for cheques and receipts.

16. The revenue derived under this head during 1925-26 was Rs. 29,075 giving an increase of Rs. 1,836 as compared with the previous year. The increase for the whole triennium amounted to Rs. 6,897.

Miscellaneous Receipts.

17. This head is composed of a number of items of fluctuating nature. Out of the total amount of Rs. 1,10,513 realized during 1925-26, no less than Rs. 99,940 was received from the Karachi Port Trust on account of composition on debentures and the increase of Rs. 1,27,758 for the triennium is also due to this reason.

Statement IV

Stamp Vendors and Discount.

18. The number of Stamp Vendors was 418 or 7 more than in the last year. Discount paid to them amounted to Rs. 23,248 during 1925-26. The total amount of discount for the whole triennium was Rs. 78,945, being Rs. 859 less than for the previous triennium. The decrease is due to the reduction in discount rates on Non-judicial stamps ordered under Government Resolution, Revenue Department, No. 7921, dated 9th June 1924.

Statement V

Insufficiently stamped or unstamped instruments.

19. One thousand and fifty-two cases were dealt with under section 35 and two hundred and seven under sections 32, 37, 40 and 41 of the Indian Stamp Act, II of 1899, as compared with 1,008 and 296 respectively in the year 1924-25. The amount realized was Rs. 10,324 as against Rs. 9,921 in the preceding year.

The triennium figures show an increase of Rs. 4,846 which has not been explained by the District Officers.

Statement VI

Prosecutions.

20. Five cases involving ten persons were instituted during the year under review and all resulted in conviction, a sum of Rs. 285 being recovered on account of fines.

Statement VII

Estate duties.

21. These cases were reported to the Collector of Karachi under section 19H of the Court Fees Act, VII of 1870, but in none of these cases, was it considered necessary to recover deficit fees or penalty.

Miscellan

Loss of stamps.

22. During the triennium under report public postage stamps of the aggregate value of Rs. 750 only were lost while in Railway or Postal transit, of which Rs. 724 were written off under order of Government and the rest under my orders in view of the powers delegated to me by Government Resolution, Finance Department, No. 3153, dated 5th January 1925.

Supply of stamps from the Security Press.

23. Owing to the termination of contract for supply of stamps with Messrs. De la Rue & Co., London, the Government of India have made arrangements for their printing and supply in India and have established the Security Printing Press, at Nasik, whence the supplies of stamps are now being received.

Vend of Court Fee Stamps at the Court of the Judicial Commissioner of Sind.

24. On a representation of the Karachi Bar Association for special arrangements to be made for vend of Court Fee stamps at the Court of the Judicial Commissioner of Sind, the appointment of an *ex-officio* Stamp Vendor for the above Court was sanctioned under Government Resolution, Revenue Department, No. 1711-E/24, dated 8th June 1925 and the *ex-officio* vendor has been selling stamps in the Court premises since June 1925.

Supply of Stamps to Nawabshah Treasury.

25. Nawabshah Treasury was opened with effect from 1st September 1925 and stamps were supplied to the Treasury under Government Resolution, Revenue Department, No. 923/24, dated 9th October 1925.

Establishment.

26. The office establishment has worked satisfactorily under the immediate supervision of the Assistant Superintendent of Stamps Mr. F. E. Cumming. Special mention may be made of Messrs. Mahomed Sidik and Sahibsing who have discharged their duties efficiently as Store-keeper and Accountant respectively throughout the triennium.

I have the honour to be,
Sir,
Your most obedient servant,

W. F. HUDSON,
Superintendent of Stamps.

Through, the Commissioner in Sind.

STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1926

1	Receipts	Charges				Net Receipts	Cost of general supervision	Cost of Stamps and plain paper supplied from Central Depot	10
		Discount and Establishment for sale of Stamps	Refunds	Other charges	Total				
	2	3	4	5	6	7	8	9	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	11,72,942	19,924	19,035	877	39,836	11,33,106	...	...	...
Under the Court-fees Act	8,78,339	5,157	7,979	635	13,771	8,64,568	...	...	...
Total ...	20,51,281	25,081	27,014	1,512	53,607	19,97,674	...	...	
Total of two previous years 1924-25 ...	19,96,919	27,089	22,047	1,214	50,350	19,46,569	...	...	...
Total of two previous years 1923-24 ...	20,49,815	33,374	26,032	1,350	60,756	19,89,059	...	...	...

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1926

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in Column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	1,09,993 14 0	.....	.....	.....	1,09,993 14 0	
Karachi	3,34,582 0 0	.....	.....	.....	3,34,582 0 0	
Larkana	1,22,578 9 0	.....	.....	.....	1,22,578 9 0	8,594 5 0
Mirpurkhas	36,263 7 0	.....	.....	.....	36,263 7 0	
Sukkur	2,23,839 14 0	.....	.....	.....	2,23,839 14 0	
Nawabshah	51,080 14 0	.....	.....	.....	51,080 14 0	
Total ...	8,78,338 10 0	.....	.....	.....	8,78,338 10 0	8,594 5 0
Total of two previous years 1924-25 ...	8,88,642 8 0	.....	.....	3 4 0	8,88,645 12 0	17,723 10 0
Total of two previous years 1923-24 ...	10,20,828 5 0	.....	.....	2 2 0	10,20,830 7 0	25,740 7 0

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT III

Showing details of Receipts on account of non-Judicial Stamps for the year ending 31st March 1926

District	*Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps	Share Transfer Stamps	†Stamps for Legal Practitioners' licenses
1	2	3	4	5	6	7	8
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	1,25,892 4 0	2,080 11 0	.....	1 14 0	1,981 8 0	595 12 0	.....
Karachi	93,172 4 0	31,830 5 0	2,93,859 13 0	51,599 6 0	6,806 6 0	2,029 12 0	.....
Larkana	1,11,173 12 0	3,702 8 0	.....	.....	.....	.....	.....
Mirpurkhas	37,578 12 0	34 2 0	.....	.....	.....	.....	.....
Sukkur	1,89,179 12 0	4,569 1 0	15 0 0	.....	.....	.....	.....
Nawabshah	71,852 4 0	12 6 0	.....	.....	.....	.....	.....
Total ...	6,28,849 0 0	42,229 1 0	2,93,874 13 0	51,601 4 0	8,787 14 0	2,625 8 0	.....
Total of two previous years 1924-25 ...	5,90,515 8 0	39,582 0 0	3,67,053 7 0	52,204 5 0	9,468 10 0	3,345 4 0	.....
Total of two previous years 1923-24 ...	6,09,512 4 0	41,363 3 0	2,54,204 14 0	36,624 9 0	6,917 5 0	3,591 12 0	.....

NOTES.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.
† Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and adhesive Advocate, Vakil, and Attorney Stamps.

STATEMENT III—*contd.*

Showing details of Receipts on account of non-Judicial Stamps for the year ending 31st March 1926

District	Notarial Stamps	Brokers' Note Stamps	Agreement Stamps	Forms for agreements and contracts chargeable with Two-anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	.....	.....	.....	.....	37 8 0	2,191 3 9	1,32,780 12 9
Karachi	2,232 0 0	1,830 0 0	1,304 0 0	.....	28,906 1 0	1,02,642 10 4	6,16,212 9 4
Larkana	.....	.....	.....	.....	65 10 0	1,745 5 0	1,16,687 3 0
Mirpurkhas	.....	.....	.....	.....	.....	582 3 0	38,135 1 0
Sukkur	20 0 0	.....	.....	.....	65 10 0	2,137 14 8	1,95,987 5 8
Nawabshah	.....	.....	.....	.....	.....	1,214 0 0	73,078 10 0
Total ...	2,252 0 0	1,830 0 0	1,304 0 0	.....	29,074 13 0	1,10,513 4 9	11,72,941 9 9
Total of two previous years 1924-25 ...	2,516 0 0	2,308 4 0	2,318 0 0	.....	27,239 5 0	11,722 1 5	11,08,272 12 5
Total of two previous years 1923-24 ...	2,541 0 0	2,245 4 0	475 0 0	.....	31,469 1 0	40,000 8 7	10,28,084 12 7

NOTE.—A sum of Rs 3,30,000 representing the Provincial share of sale-proceeds of unified Stamps credited to non-Postal Revenue is accounted for in the report of Presidency proper (Government Resolution, Revenue Department, No, 9183, dated 5th October 1912).

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1926

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On plain paper	On non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Hyderabad (Sind)	73	569 9 7	.....	2,895 13 8	3,464 7 3
Karachi	48	756 13 2	.....	4,490 0 10	5,246 14 0
Larkana	80	973 3 1	.....	3,466 7 9	4,459 10 10
Mirpurkhas	38	251 6 11	.....	917 8 10	1,168 15 9
Sukkur	113	1,391 10 0	.....	4,779 13 6	6,171 7 6
Nawabshah	66	384 13 4	.....	2,351 12 8	2,736 10 0
Total ...	418	4,326 8 1	.....	18,921 9 3	23,248 1 4
Total of two previous years 1924-25 ...	411	4,394 15 0	.....	20,584 3 9	24,979 3 6
Total of two previous years 1923-24 ...	395	4,735 5 1	.....	25,982 8 7	30,717 13 8

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT V

Insufficiently stamped or unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1926

District	By Courts or persons receiving evidence under Section 35 of Act II of 1899		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899	
	Number of Cases dealt with	Duty and Penalty realised	Number of Cases dealt with	Duty and Penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Hyderabad (Sind)	85	1,127 9 0	28	917 13 0
Karachi	86	578 14 0	26	2,068 10 0
Larkana	531	1,396 0 0	47	325 8 0
Mirpurkhas	53	493 15 0	4	85 6 0
Sukkur	194	1,397 11 0	43	724 11 0
Nawabshah	104	855 5 0	19	353 4 0
,, Total ...	1,052	5,849 6 0	207	4,475 4 0
Total of two previous years 1924-25...	1,008	4,463 7 0	296	5,467 5 0
Total of two previous years 1923-24...	765	4,180 13 0	341	5,762 5 0

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1926

District		Number of Cases instituted	Number of Persons			Amount of Fines imposed	Amount of Rewards disbursed	Remarks
			Brought to trial	Convicted	Acquitted			
1		2	3	4	5	6	7	8
						Rs. a. p.	Rs. a. p.	
Hyderabad (Sind)		...	...	...	...	.....	.....	
Karachi		...	...	...	...	.....	.....	
Larkana		2	2	2	...	30 0 0	.....	
Mirpurkhas		1	5	5	...	200 0 0	.....	
Sukkur		2	3	3	...	55 0 0	12 8 0	
Nawabsh		...	...	...	...	.....	.....	
	Total ...	5	10	10	...	285 0 0	12 8 0	
Total of two previous years	1924-25 ...	4	4	1	3	10 0 0	.....	
	1923-24 ...	1	4	4	...	100 0 0	.....	

Central Stamp Office,
Karachi, dated 3rd July 1926.

STATEMENT VII

Showing the result of action taken by Collectors to test the Valuation of Estates for which applications for Probates and Letters of Administration were put in the year ending 31st March 1926

District	Number of inquiries pending at the beginning of the year	Number of Cases reported to Collector (Section 19-H of the Court-Fees Act)	Number of cases in which inquiries were instituted during the year	Number of inquiries completed during the year	Amount of Court-fees due or originally realized on the valuation of the applicants in cases disposed of during the year	Amount of deficit Court-Fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.		
Hyderabad (Sind)	...	...	...	...	.....	...	...	
Karachi	...	3	3	3	672 7 0	...	...	
Larkana	...	...	...	...	.....	...	...	
Mirpurkhas	...	...	...	...	.....	...	...	
Sukkur	...	...	...	...	.....	...	...	
Nawabshah	...	...	...	...	.....	...	...	
Total ...	...	3	3	3	672 7 0	...	...	
Total of two previous years 1924-25 ...	...	4	...	...	11,636 14 5	...	...	
Total of two previous years 1923-24 ...	...	5	...	...	3,821 4 10	...	...	

Central Stamp Office,
Karachi, dated 3rd July 1926.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Periodical Reports.

Report of the Stamp Department in the Bombay Presidency and Sind for the triennium ending 31st March 1926.

GOVERNMENT OF BOMBAY

REVENUE DEPARTMENT

Resolution No. P.-74

Bombay Castle, 4th October 1926

Letter from the Superintendent of Stamps, Bombay, No. 3431 dated 21st August 1926—Submitting the reports on the administration of the Stamp Department in the Bombay Presidency and Sind for the triennium ending 31st March 1926.

RESOLUTION.—Recorded.

By order of the Governor in Council,

A. S. V. ACOTT,
Acting Deputy Secretary to Government.

To

The Commissioner in Sind,
The Commissioners of Divisions,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Inspector General of Registration,
The Superintendents of Stamps, Bombay and Karachi,
The Compiler, General Administration Report for 1925-26,
The Finance Department,
The High Commissioner for India (by letter).

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Presidency and Sind

For the Year ending 31st March 1928

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1928

—	Receipts	Charges				Net Receipts	Cost of General Supervision	Cost of Stamps and Plain Paper supplied from Central Depôt
		Discount, and Establishment for Sale of Stamps	Refunds	Other Charges	Total			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	84,24,500*	76,557	2,55,949	43,776	3,76,282	80,48,218*	.....	.....
Do. Sind	10,53,085	19,529	18,764	351	38,644	10,14,441	.....	.....
Total ...	94,77,585*	96,086	2,74,713	44,127	4,14,926	90,62,659*	.....	.....
Under the Court Fees Act, Bombay	74,71,393	35,865	1,65,258	28,412	2,29,535	72,41,858	.....	.....
Do. Sind	8,94,462	5,760	6,556	251	12,567	8,81,895	.....	.....
Total ...	83,65,855	41,625	1,71,814	28,663	2,42,102	81,23,753	.....	.....
Grand Total ...	1,78,43,440*	1,37,711	4,46,527	72,790	6,57,028	1,71,86,412*	.....	.....
Total of previous year 1926-27 ...	1,70,40,760	1,44,422	2,98,445	79,804	5,22,671	1,65,18,089	.....	.....

*This sum includes Rs 12,50,000 which represent the Provincial Share of sale-proceeds of unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Finance Department, No. 80 dated 15th June 1925).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1928

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	29,73,137	...	...	...	29,73 137	9,73,5 3
Ahmedabad ...	3,66,299	...	...	...	3,66,299	
Ahmednagar ...	2,17,648	...	...	...	2,17,648	
Belgaum ...	2,38,607	...	...	...	2,38,607	
Bijápur ...	1,64,360	...	...	...	1,64,360	
Broach ...	85,177	...	...	...	85,177	
Dhárwár ..	3,20,527	...	...	...	3,20,527	
Kaira ...	2,39,145	...	...	47	2,39,192	
Kánara ...	86,805	...	...	...	86,805	
East Khándesh ...	6,11,114	...	...	...	6,11,114	
West Khándesh ...	2,15,590	...	...	...	2,15,590	57,627
Kolába ...	1,09,664	...	...	...	1,09,664	
Násik ...	2,65,928	...	...	...	2,65,928	
Poona ...	4,29,836	...	...	...	4,29,836	
Ratnágiri ...	1,46,778	...	...	...	1,46,778	
Satára ...	2,33,841	...	...	...	2,33,841	
Sholápur ...	2,43,100	...	...	...	2,43,100	
Surat ...	2,33,527	...	...	...	2,33,527	
Thána ...	2,34,927	...	...	...	2,34,927	
Aden ...	53,169	...	...	...	53,169	
Baroda ...	2,167	...	...	...	2,167	
Total ...	74,71,346	...	...	47	74,71,393	10,31,220
Sind						
Hyderabad ...	1,11,453	...	...	...	1,11,453	
Karáchi ...	3,38,158	...	...	...	3,38,158	
Lárkána ...	1,30,473	...	...	...	1,30,473	
Mirpurkhás ...	44,158	...	...	...	44,158	9,961
Nawabsháh ...	55,311	...	...	...	55,311	
Sukkur ...	2,14,909	...	...	...	2,14,909	
Total ...	8,94,462	...	...	...	8,94,462	9,961
Grand Total ...	83,65,808	...	...	47	83,65,855	10,41,181
Total for 1926-27.	80,64,238	...	...	...	80,64,238	12,18,291

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1928

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,92,158 0 0	1,99,946 0 0	19,49,323 0 0	4,23,618 0 0	1,49,525 0 0
Ahmodabad ...	3,48,457 0 0	1,290 0 0	.....	98 0 0	.....
Ahmednagar ...	84,034 0 0	55 0 0	.....	.....	.....
Belgaum ...	1,66,174 0 0	.....	.....	.....	.....
Bijápur ...	1,13,284 0 0	.....	.....	.....	.....
Broach ...	86,537 0 0	91 0 0	.....	.....	.....
Dhárwár ...	2,05,732 0 0	.....	.....	.....	.....
Kaira ...	1,55,538 0 0	.....	.....	.....	.....
Kánara ...	41,431 0 0	.....	.....	.....	.....
East Khándesh ...	2,88,387 0 0	192 0 0	.....	.....	.....
West Khándesh ...	89,791 0 0	193 0 0	.....	.....	.....
Kolaba ...	70,282 0 0	.....	.....	.....	.....
Násik ...	1,04,820 0 0	54 0 0	.....	.....	.....
Poona ...	1,75,693 0 0	89 0 0	.....	.....	112 0 0
Ratnágiri ...	78,202 0 0	6 0 0	.....	.....	.....
Satára ...	1,31,658 0 0	11 0 0	.....	.....	115 0 0
Sholápur ...	96,831 0 0	.....	.....	.....	.....
Surat ...	1,71,852 0 0	208 0 0	.....	.....	.....
Thána ...	95,280 0 0	.....	.....	.....	.....
Aden ...	8,786 0 0	.....	42,499 0 0	16,622 0 0	686 0 0
Baroda ...	2,477 0 0	.....	.....	.....	.....
Total ...	26,07,333 0 0	2,02,138 0 0	19,91,822 0 0	4,39,338 0 0	1,50,438 0 0
Sind					
Hyderabad ...	1,27,139 0 0	1,543 0 0	.....	6 0 0	4,724 0 0
Karáchi ...	99,602 0 0	24,721 0 0	2,59,520 0 0	67,493 0 0	6,618 0 0
Lárkána ...	1,13,265 0 0	3,286 0 0	54 0 0	.....	.....
Mirpurkhás ...	31,752 0 0	38 0 0	.....	.....	.....
Nawábsháh ...	71,912 0 0	21 0 0	.....	.....	.....
Sukkur ...	1,86,606 0 0	3,469 0 0	.....	.....	.....
Total ...	6,30,276 0 0	33,078 0 0	2,59,574 0 0	67,499 0 0	11,342 0 0
Grand Total ...	32,37,609 0 0	2,35,216 0 0	22,51,396 0 0	5,06,837 0 0	1,61,780 0 0
Total of Previous year 1926-27 ...	32,08,313 0 0	2,45,400 0 0	22,72,708 0 0	4,71,748 0 0	1,35,151 0 0

Notes.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds.

STATEMENT III—*continued*

District	Share Transfer Stamps	Half anna and One anna unified Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	6,92,021 0 0	.....	49,500 0 0	6,618 0 0	65,523 0 0
Ahmedabad ...	42,420 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	164 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	174 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	12,314 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,932 0 0	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	7,47,093 0 0	†12,50,000 0 0	49,500 0 0	8,550 0 0	65,523 0 0
Sind					
Hyderabad ...	375 0 0	.....	.....	.....	.....
Karáchi ...	4,148 0 0	.....	.....	2,186 0 0	1,434 0 0
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Sukkur ...	.....	.....	.....	70 0 0	.....
Total ...	4,523 0 0	.....	.....	2,256 0 0	1,434 0 0
Grand Total ...	7,51,616 0 0	†12,50,000 0 0	49,500 0 0	10,806 0 0	66,957 0 0
Total of Previous year 1926-27 ...	6,86,867 0 0	†12,50,000 0 0	59,012 0 0	14,071 0 0	44,191 0 0

Note.—* Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This sum represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue, *vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925.

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	7,156 0 0	9,543 0 0	27,242 0 0	*8,00,029 0 0	45,71,202 0 0
Ahmedabad ...	.....	.....	.....	17,704 0 0	3,09,969 0 0
Ahmednagar ...	.....	.....	6 0 0	2,919 0 0	87,014 0 0
Belgáum ...	.....	.....	19 0 0	5,143 0 0	1,71,336 0 0
Bijápur ...	.....	.....	6 0 0	2,473 0 0	1,15,763 0 0
Broach ...	.....	.....	.....	1,301 0 0	87,932 0 0
Dhárwár ...	.....	.....	.....	3,650 0 0	2,09,382 0 0
Kaira ...	.....	.....	.....	2,753 0 0	1,58,291 0 0
Kánara ...	.....	.....	6 0 0	1,368 0 0	42,805 0 0
East Khándesh ...	.....	.....	6 0 0	4,047 0 0	2,92,796 0 0
West Khándesh ...	.....	.....	194 0 0	2,433 0 0	92,611 0 0
Kolába ...	.....	.....	.....	1,780 0 0	73,062 0 0
Násik ...	.....	.....	.....	3,060 0 0	1,07,934 0 0
Poona ...	.....	.....	.....	3,478 0 0	1,79,301 0 0
Ratnágiri ...	.....	.....	19 0 0	1,902 0 0	80,129 0 0
Sátára ...	.....	.....	.....	1,676 0 0	1,33,634 0 0
Sholápur ...	.....	.....	.....	1,811 0 0	1,03,642 0 0
Surat ...	.....	.....	.....	2,851 0 0	1,87,225 0 0
Thána ...	.....	.....	3 0 0	2,537 0 0	97,820 0 0
Aden ...	.....	.....	.....	650 0 0	71,175 0 0
Baroda ...	.....	.....	.....	.....	2,477 0 0
Total ...	7,156 0 0	9,543 0 0	27,501 0 0	8,63,565 0 0	{71,74,600 0 0 †12,50,000 0 0
Sind					
Hydorabad ...	.....	.....	.....	1,971 0 0	1,35,158 0 0
Karáchi ...	1,010 0 0	31 0 0	3,359 0 0	27,169 0 0	4,97,291 0 0
Lárkána ...	.....	.....	.....	1,106 0 0	1,17,711 0 0
Mirpurkhás ...	.....	.....	.....	1,132 0 0	33,922 0 0
Nawábsháh ...	.....	.....	6 0 0	3,764 0 0	75,703 0 0
Sukkur ...	.....	.....	31 0 0	4,124 0 0	1,94,300 0 0
Total ...	1,010 0 0	31 0 0	3,396 0 0	38,666 0 0	10,53,085 0 0
Grand Total ...	8,166 0 0	9,574 0 0	30,897 0 0	9,07,231 0 0	{82,27,585 0 0 †12,50,000 0 0
Total of Previous year 1926-27 ...	10,941 0 0	11,386 0 0	2,72,095 0 0	2,94,639 0 0	{77,26,522 0 0 †12,50,000 0 0

* Includes a sum of Rs. 5,26,000 on account of Composition Duty payable under section 8 of the Indian Stamp Act against Rs. 35,250 received last year.

† This sum represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925)

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1928

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	2	603	...	.....	603
Ahmedabad ...	33	2,393	...	6,817	9,210
Ahmednagar ...	25	1,580	...	2,595	4,175
Belgaum ...	76	5,308	...	1,574	6,882
Bijápur ...	95	1,131	...	3,532	4,663
Broach ...	15	576	...	2,456	3,032
Dhárwár ...	90	1,983	...	6,308	8,291
Kaira ...	43	1,748	...	4,931	6,679
Kánára ...	20	713	...	1,321	2,034
East Khándesh ...	72	4,222	...	9,234	13,456
West Khándesh ...	33	1,628	...	2,727	4,355
Kolába ..	29	807	...	2,108	2,915
Násik ...	42	1,981	...	3,101	5,082
Poona ...	39	2,740	...	4,384	7,124
Ratnágiri ...	38	959	...	2,495	3,454
Sátára ...	33	1,897	...	4,135	6,032
Sholápur ...	17	1,614	...	2,853	4,467
Surat ...	31	1,239	...	4,062	5,301
Thána ...	34	1,542	...	2,740	4,282
Aden ...	2	549	...	196	745
Baroda ...	2	18	...	78	96
Total ...	771	35,231	...	67,647	1,02,878
Sind					
Hyderabad ...	78	599	...	2,920	3,519
Karachi ...	49	800	...	4,297	5,097
Larkana ...	83	1,057	...	3,503	4,560
Mirpurkhas ...	39	324	...	844	1,168
Nawabshah ...	70	449	...	2,245	2,694
Sukkur ...	116	1,426	...	4,615	6,041
Total ...	435	4,655	...	18,424	23,079
Grand Total for 1927-28 ...	1,206	39,886	...	86,071	1,25,957
Total of Previous year 1926-27 ...	1,211	33,432	...	1,00,793	1,34,225

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1928

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	300	5,571 0 0	902	2,66,362 0 0
Ahmedabad ...	215	2,667 0 0	149	17,288 0 0
Ahmednagar ...	156	1,949 0 0	93	860 0 0
Belgaum ...	34	3,872 0 0	176	1,251 0 0
Bijápur ...	148	1,641 0 0	45	809 0 0
Broach ...	62	650 0 0	28	614 0 0
Dhárwár ...	209	2,815 0 0	141	756 0 0
Kaira ...	119	1,225 0 0	98	1,469 0 0
Kánara ...	29	425 0 0	30	942 0 0
East Khándesh ...	95	959 0 0	150	1,057 0 0
West Khándesh ...	16	140 0 0	40	1,843 0 0
Kolába ...	58	683 0 0	32	252 0 0
Násik ...	73	1,080 0 0	124	1,941 0 0
Poona ...	100	1,228 0 0	140	1,039 0 0
Ratnágiri ...	149	1,376 0 0	45	448 0 0
Sátára ...	135	962 0 0	54	760 0 0
Sholápur ...	275	3,511 0 0	100	3,270 0 0
Surat ...	19	170 0 0	70	1,751 0 0
Thána ...	96	1,537 0 0	22	899 0 0
Aden ...	200	381 0 0	27	269 0 0
Baroda ...	...	.....	.....	.....
Total ...	2,488	32,842 0 0	2,466	3,03,880 0 0
Sind				
Hyderabad ...	80	856 0 0	40	472 0 0
Karachi ...	132	732 0 0	100	2,749 0 0
Larkana ...	286	538 0 0	97	563 0 0
Mirpurkhas ..	52	887 0 0	7	243 0 0
Nawabshah ...	174	600 0 0	28	3,164 0 0
Sukkur ...	302	2,786 0 0	53	1,322 0 0
Total ...	1,026	6,399 0 0	325	8,513 0 0
Grand Total ...	3,514	39,241 0 0	2,791	3,12,393 0 0
Total of Previous year 1926-27 ...	3,693	39,697 0 0	2,558	2,03,533 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1928

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	1	1	...	...	221*	...	
Ahmedabad ...	2	2	...	2	...	...	
Ahmednagar ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	2	2	1	...	30	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	5	5	1	2	251	...	
Sind							
Hyderabad ...	...	...	...	...	...	...	
Karachi ...	3	3	3	...	160	...	
Larkana ...	1	1	1	...	50	...	
Mirpurkhas ...	1	2	2	...	500	...	
Nawabshah ...	...	...	...	...	...	...	
Sukkur ...	1	...	...	1	...	...	
Total ...	6	6	6	1	710	...	
Grand Total ...	11	11	7	3	961	...	
Total of previous year 1926-27 ...	5	5	1	3	120	...	

* Compounded on payment of Penalty Rs. 221.

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1928

Division and District	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	128	574	157	160	2,62,524 0 0	12,785 0 0	...	
Ahmedabad ...	21	63	38	38	1,269 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
Belgaum ...		8	...	...	823 0 0	22 0 0	...	
Bijápur ...	...	...	...	...	.....	... ..	...	
Broach ...	...	5	5	...	1,751 0 0	.....	...	
Dhárwár ...	...	...	...	...	... ..	.....	...	
Kaira ...	1	1	2	2	103 0 0	374 0 0	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	... ..	...	
Kolába ...	1	1	1	1	201 0 0	.....	...	
Násik ...	...	13	13	11	.....	.....	...	
Poona ...	...	21	21	21	6,449 0 0	.....	...	
Ratnágiri ...	...	6	6	4	132 0 0	.....	...	
Sátára ...	...	10	10	9	234 0 0	.....	...	
Sholápur ...	...	6	6	...	1,438 0 0	.....	...	
Surat ...	9	86	95	83	...	.....	...	
Thána ...	...	1	2	...	5,315 0 0	.....	...	
Aden ...	...	11	...	11	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	160	806	356	340	2,80,242 0 0	13,181 0 0	...	
Sind								
Hyderabad ...	...	...	...	...	.....	...	...	
Karachi ...	...	3	3	3	2,179 0 0	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	... ..	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Total ...	...	3	3	3	2,179 0 0	.....	...	
Grand Total ...	160	809	359	343	2,82,421 0 0	13,181 0 0	...	
Total for 1926-27 ...	161	850	391	354	6,82,278 0 0	18,041 0 0	...	

General Stamp Office,
Bombay, 30th June 1928.

W. DILLON,
Ag. Superintendent of Stamps.

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For the Year ending 31st March 1927

[Price—Annas 6 *or* 8*d.*]

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1927

—	Receipts	Charges				Net Receipts	Cost of General Supervision	Cost of Stamps and Plain Paper supplied from Central Depôt
		Discount, and Establishment for Sale of Stamps	Refunds	Other Charges	Total			
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	79,72,929*	86,500	1,21,214	45,821	2,53,535	77,19,394	.....	.....
Do. Sind	10,03,593	19,386	14,909	461	34,756	9,68,837	.....	.....
Total ...	89,76,522	1,05,886	1,36,123	46,282	2,88,291	86,88,231	.....	.....
Under the Court Fees Act, Bombay	72,26,628	33,355	1,55,113	33,201	2,21,669	70,04,959	.....	.....
Do. Sind	8,37,610	5,181	7,209	321	12,711	8,24,899	.....	.....
Total ...	80,64,238	38,536	1,62,322	33,522	2,34,380	78,29,858	.....	.....
Grand Total* ...	1,70,40,760	1,44,422	2,98,445	79,804	5,22,671	1,65,18,089	.....	.....
Grand Total of previous year* ...	1,79,36,909	1,54,773	3,79,721	78,994	6,13,488	1,73,23,421	.....	.....

*This sum includes Rs. 12,50,000 which represent the Provincial Share of sale-proceeds of unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Finance Department, No. 80 dated 15th June 1925).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1927

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	30,55,172	...	...	...	30,55,172	11,05,205
Ahmedabad ...	3,54,338	...	...	...	3,54,338	
Ahmednagar ...	2,13,027	...	...	...	2,13,027	
Belgaum ...	2,26,624	...	...	...	2,26,624	
Bijápur ...	1,41,588	...	...	...	1,41,588	
Broach ...	77,354	...	...	...	77,354	
Dhárwár ...	2,91,725	...	...	...	2,91,725	
Kaira ...	2,22,335	...	...	...	2,22,335	
Kánara ...	80,788	...	...	...	80,788	
East Khándesh ...	4,99,937	...	...	...	4,99,937	
West Khándesh ...	1,86,341	...	...	...	1,86,341	
Kolába ...	1,00,693	...	...	...	1,00,693	1,07,050
Násik ..	2 71,633	...	...	...	2,71,633	
Poona ...	4,00,720	...	...	...	4,00,720	
Ratnágiri ...	1,40,963	...	...	...	1,40,963	
Satára ...	2,10,251	...	...	...	2,10,251	
Sholápur ...	2,18,721	...	...	...	2,18,721	
Surat ...	2,50,488	...	...	...	2,50,488	
Thána ...	2,31,511	...	...	...	2,31,511	
Aden ...	50,358	...	...	...	50,358	
Baroda ...	2,061	...	...	...	2,061	
Total ...	72,26,628	...	...	...	72,26,628	.....
Sind						
Hyderabad (Sind).	99,300	...	...	...	99,300	
Karáchi ...	3,37,702	...	...	...	3,37,702	
Lárkána ...	1,21,059	...	...	...	1,21,059	
Mirpurkhás ...	32,501	...	...	...	32,501	6,036
Sukkur ...	2,03,835	...	...	...	2,03,835	
Nawabsháh ...	43,213	...	...	...	43,213	
Total ...	8,37,610	...	...	...	8,37,610	.....
Grand Total for 1926-27 ...	80,64,238	...	...	...	80,64,238	.....
Grand Total for 1925-26 ...	81,63,364	...	...	250	81,63,614	.....

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1927

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Insurance Stamps	Foreign Bill Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,91,491 0 0	1,99,614 0 0	19,96,616 0 0	1,25,375 0 0	4,02,491 0 0
Ahmedabad ...	2,50,971 0 0	1,196 0 0	.....	.....	362 0 0
Ahmednagar ...	91,874 0 0	.....	.....	.....	.....
Bolgaum ...	1,67,060 0 0	.....	.....	.....	.....
Bijápur ...	1,12,769 0 0	.....	.....	.....	.....
Broach ...	87,825 0 0	32 0 0	.....	.....	.....
Dhárwár ...	2,01,771 0 0	.....	.....	.....	.....
Kaira ...	1,79,965 0 0	.....	.....	.....	.....
Kánara ...	43,878 0 0	.....	.....	.....	.....
East Khándesh ...	2,60,103 0 0	500 0 0	.....	.....	.....
West Khándesh ...	94,134 0 0	212 0 0	.....	.....	.....
Kolaba ...	66,592 0 0	.....	.....	.....	.....
Násik ...	1,02,491 0 0	76 0 0	.....	.....	.....
Poona ...	1,66,057 0 0	150 0 0	.....	.....	.....
Ratnágiri ...	75,081 0 0	3 0 0	.....	.....	.....
Satára ...	1,23,036 0 0	55 0 0	.....	140 0 0	.....
Sholápur ...	1,02,487 0 0	9 0 0	.....	.....	.....
Surat ...	1,74,518 0 0	196 0 0	.....	.....	.....
Thána ...	1,01,777 0 0	.....	.....	.....	.....
Aden ...	8,814 0 0	.....	42,110 0 0	593 0 0	10,042 0 0
Baroda ...	2,961 0 0	.....	.....	.....	.....
Total ...	26,06,053 0 0	2,02,043 0 0	20,38,726 0 0	1,26,108 0 0	4,12,885 0 0
Sind					
Hyderabad ...	1,25,444 0 0	1,655 0 0	.....	2,984 0 0	6 0 0
Karáchi ...	77,502 0 0	34,287 0 0	2,33,957 0 0	6,059 0 0	58,857 0 0
Lárkána ...	1,11,157 0 0	3,063 0 0	25 0 0	.....	.....
Mirpurkhás ...	31,207 0 0	56 0 0	.....	.....	.....
Sukkur ...	1,96,733 0 0	4,296 0 0	.....	.....	.....
Nawábsháh ...	60,217 0 0	.....	.....	.....	.....
Total ...	6,02,260 0 0	43,357 0 0	2,33,982 0 0	9,043 0 0	58,863 0 0
Grand Total for 1926-27 ...	32,08,313 0 0	2,45,400 0 0	22,72,708 0 0	1,35,151 0 0	4,71,748 0 0
Grand Total for 1925-26 ...	35,00,669 0 0	2,07,962 0 0	28,17,599 0 0	1,53,606 0 0	4,95,291 0 0

Notes.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Half anna and One anna unified Stamps	Share Transfer Stamps	†Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	.....	6,36,287 0 0	59,000 0 0	9,985 0 0	42,651 0 0
Ahmedabad ...	.....	36,945 0 0	.....	.....	.....
Ahmednagar ..	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ..	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	449 0 0	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	...
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	12 0 0	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	.....	145 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	...
Surat ...	.....	10,137 0 0	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,928 0 0	.....
Baroda ..	.....	.....	.....	.....	.....
Total ...	‡12,50,000 0 0	6,83,963 0 0	59,012 0 0	11,913 0 0	42,651 0 0
Sind					
Hyderabad ...	.....	584 0 0	.....	.....	.....
Karáchi ...	.....	2,320 0 0	.....	2,118 0 0	1,540 0 0
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Sukkur ...	.....	.....	.....	40 0 0	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Total ...	.....	2,904 0 0	.....	2,158 0 0	1,540 0 0
Grand Total for 1926-27 ...	‡12,50,000 0 0	6,86,867 0 0	59,012 0 0	14,071 0 0	44,191 0 0
Grand Total for 1925-26 ...	‡12,50,000 0 0	5,20,856 0 0	61,250 0 0	15,858 0 0	35,333 0 0

Note.—† Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

The decrease in revenue from the sale of General (Non-Judicial) stamps is due to trade depression.

‡ This sum represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue, *vide* Government Resolution, Finance Department, No. 80 dated 15th June 1925.

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	9,783 0 0	11,355 0 0	2,40,633 0 0	2,06,890 0 0	41,32,161 0 0
Ahmedabad ...	.....	.....	35 0 0	19,171 0 0	3,08,680 0 0
Ahmednagar ...	.....	.....	66 0 0	1,666 0 0	93,606 0 0
Belgáum ...	.....	.....	35 0 0	6,972 0 0	1,74,067 0 0
Bijápur ...	.....	.....	10 0 0	2,265 0 0	1,15,044 0 0
Broach ...	.....	.....	.....	998 0 0	88,855 0 0
Dhárwár ...	.....	.....	100 0 0	4,318 0 0	2,06,189 0 0
Kaira ...	.....	.....	10 0 0	3,235 0 0	1,83,210 0 0
Kánara ...	.....	.....	19 0 0	1,475 0 0	45,372 0 0
East Khándesh ...	.....	.....	28 0 0	6,419 0 0	2,67,499 0 0
West Khándesh ...	.....	.....	47 0 0	3,592 0 0	97,983 0 0
Kolába ...	.....	.....	.....	2,165 0 0	68,757 0 0
Násik ...	.....	.....	9 0 0	1,597 0 0	1,04,173 0 0
Poona ...	.....	.....	84 0 0	3,378 0 0	1,69,681 0 0
Ratnágiri ...	.....	.....	25 0 0	1,375 0 0	76,484 0 0
Sátára ...	.....	.....	53 0 0	1,697 0 0	1,25,126 0 0
Sholápur ...	.....	.....	31 0 0	4,384 0 0	1,06,911 0 0
Surat ...	.....	.....	62 0 0	2,832 0 0	1,88,145 0 0
Thána ...	.....	.....	1 0 0	1,969 0 0	1,03,747 0 0
Aden ...	.....	.....	.....	779 0 0	64,266 0 0
Baroda ...	.....	.....	.....	12 0 0	2,973 0 0
Total ...	9,783 0 0	11,355 0 0	2,41,248 0 0	2,77,189 0 0	{ 67,22,929 0 0 ‡12,50,000 0 0
Sind					
Hyderabad ...	.....	.....	406 0 0	1,392 0 0	1,32,471 0 0
Karáchi ...	1,158 0 0	31 0 0	30,347 0 0	10,468 0 0	4,58,644 0 0
Lárkána ...	.....	.....	41 0 0	1,842 0 0	1,16,128 0 0
Mirpurkhás ...	.....	.....	.....	658 0 0	31,921 0 0
Sukkur ...	.....	.....	.....	2,106 0 0	2,03,175 0 0
Nawábsháh ...	.....	.....	53 0 0	984 0 0	61,254 0 0
Total ...	1,158 0 0	31 0 0	30,847 0 0	17,550 0 0	10,03,593 0 0
Grand Total for 1926-27 ...	10,941 0 0	11,386 0 0	2,72,095 0 0	2,94,639 0 0	{ 77,26,522 0 0 ‡12,50,000 0 0
Grand Total for 1925-26 ...	12,380 0 0	5,208 0 0	2,68,310 0 0	4,19,973 0 0	{ 85,23,295 0 0 ‡12,50,000 0 0

‡ This sum represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue, *vide* Government Resolution, Finance Department, No. 80 dated 15th June 1925.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1927

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	9	585	...	10,002	10,587
Ahmedabad ...	35	2,503	...	7,366	9,869
Ahmednagar ...	25	1,596	...	2,719	4,315
Belgaum ...	74	1,540	...	5,358	6,898
Bijápur ...	93	1,006	...	3,590	4,596
Broach ...	14	565	...	2,541	3,106
Dhárwár ...	90	1,879	...	6,228	8,107
Kaira ...	45	1,640	...	5,641	7,281
Kánára ...	20	673	...	1,361	2,034
East Khándesh ...	72	3,447	...	8,447	11,894
West Khándesh ...	33	1,411	...	2,808	4,219
Kolába ..	31	737	...	1,973	2,710
Násik ...	44	2,026	...	3,175	5,201
Poona ...	40	2,566	...	4,380	6,946
Ratnágiri ...	37	915	...	2,420	3,335
Sátára ...	33	1,728	...	3,897	5,625
Sholápur ...	19	1,509	...	2,929	4,438
Surat ...	31	1,179	...	4,329	5,508
Thána ...	34	1,437	...	2,822	4,259
Aden ...	2	217	..	442	659
Baroda ...	2	17	...	93	110
Total ...	783	29,176	...	82,521	1,11,697
Sind					
Hyderabad ...	78	531	...	2,728	3,259
Karachi ...	51	818	...	4,500	5,318
Larkana ...	80	1,002	...	3,560	4,562
Mirpurkhas ...	40	241	...	811	1,052
Sukkur ...	115	1,314	...	4,730	6,044
Nawabshah ...	64	350	..	1,943	2,293
Total ...	428	4,256	...	18,272	22,523
Grand Total for 1926-27 ...	1,211	33,432	...	1,00,793	1,34,225
Grand Total for 1925-26 ...	1,209	33,247	...	1,10,923	1,44,170

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1927

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	356	6,323 0 0	712	1,63,682 0 0
Ahmedabad ...	174	2,085 0 0	200	17,268 0 0
Ahmednagar ...	108	1,013 0 0	83	554 0 0
Belgaum ...	245	6,597 0 0	93	351 0 0
Bijápur ...	137	1,455 0 0	76	782 0 0
Broach ...	95	1,262 0 0	48	1,439 0 0
Dhárwár ...	245	3,727 0 0	62	550 0 0
Kaira ...	161	1,745 0 0	103	1,413 0 0
Kánara ...	48	360 0 0	25	289 0 0
East Khándesh ...	91	443 0 0	154	1,494 0 0
West Khándesh ...	8	109 0 0	33	2,882 0 0
Kolába ...	51	642 0 0	37	487 0 0
Násik ...	81	1,022 0 0	97	544 0 0
Poona ...	111	1,710 0 0	114	957 0 0
Ratnágiri ...	114	1,019 0 0	67	342 0 0
Sátára ...	127	1,237 0 0	49	425 0 0
Sholápur ...	312	2,888 0 0	90	1,458 0 0
Surat ...	66	652 0 0	85	1,120 0 0
Thána ...	66	769 0 0	76	1,144 0 0
Aden ...	36	266 0 0	74	513 0 0
Baroda ...	...	.....	1	1 0 0
Total ...	2,632	35,314 0 0	2,279	1,97,695 0 0
Sind				
Hyderabad ...	62	517 0 0	58	864 0 0
Karachi ...	16	509 0 0	55	2,821 0 0
Larkana ...	470	1,033 0 0	87	805 0 0
Mirpurkhas ...	44	298 0 0	10	357 0 0
Sukkur ...	231	1,384 0 0	40	659 0 0
Nawabshah ...	238	642 0 0	29	332 0 0
Total ...	1,061	4,383 0 0	279	5,838 0 0
Grand Total for 1926-27 ...	3,693	39,697 0 0	2,558	2,03,533 0 0
Grand Total for 1925-26 ...	3,673	37,488 0 0	2,488	2,10,135 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1927

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	2	...	...	...	...	...	
Ahmednagar ...	...	...		...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	1	1	...	...	10	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Kánara ...	..	...	...	...		...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	1	1	1	...	60	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	4	2	1	...	70	...	
Sind							
Hyderabad ...	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Larkana ...	1	3	...	3	50	...	
Mirpurkhas ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Total ...	1	3	...	3	50	...	
Grand Total for 1926-27 ...	5	5	1	3	120	...	
Grand Total for 1925-26 ...	8	13	11	...	305	12 8	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1927

Division and District	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H) of the Court Fees Act	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fee required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	103	588	168	143	6,57,601 0 0	17,364 0 0	...	
Ahmedabad ...	35	52	31	31	8,558 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
Belgaum ...		7	...	...	792 0 0	605 0 0	...	
Bijápur ...	...	...	...	...	.....	... ..	...	
Broach ...	...	7	7	...	755 0 0	30 0 0	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kaira ...	...	3	3	2	1,245 0 0	16 0 0	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	2	2	2	1,042 0 0	26 0 0	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Kolába ...	1	...	...	1	.....	.....	...	
Násik ...	...	6	6	4	.....	.....	...	
Poona ...	...	23	1	1	8,701 0 0	.....	...	
Ratnágiri ...	2	5	7	7	529 0 0	.....	...	
Sátára ...	4	5	9	9	418 0 0	.....	...	
Sholápur ...	...	16	16	16	409 0 0	.. ...	...	
Surat ...	16	120	136	127	. ...	.....	...	
Thána ...	...	5	5	...	943 0 0	.....	...	
Aden ...	...	10	...	10	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	161	849	391	353	6,81,003 0 0	18,041 0 0	...	
Sind								
Hyderabad ...	...	...	...	...	.....	. ...	...	
Karachi ...	...	1	...	1	1,275 0 0	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Total ...	...	1	...	1	1,275 0 0	.....	...	
Grand Total for 1926-27 ...	161	850	391	354	6,82,278 0 0	18,041 0 0	...	
Grand Total for 1925-26 ...	187	540	545	485	4,16,908 0 0	18,691 0 0	250	

General Stamp Office,
Bombay, 1st July 1927.

G. A. THOMAS,
Superintendent of Stamps.

Da 5—2

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19-10-29

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Presidency and Sind

For the year ending 31st March 1929

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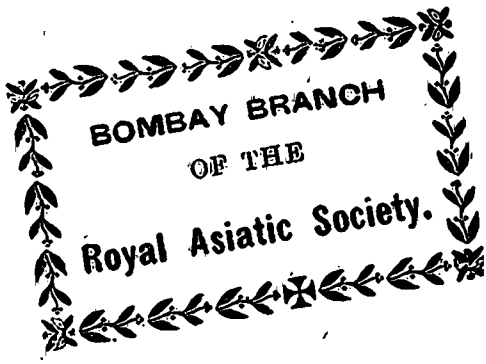
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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1929

—	Receipts	Charges				Net Receipts	Cost of General Supervision	Cost of Stamps and Plain Paper supplied from Central Depôt
		Discount, and Establishment for Sale of Stamps	Refunds	Other Charges	Total			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay...	77,56,611*	78,637	87,453	42,615	2,08,705	75,47,906*	.....	.....
Do. Sind	10,19,260	19,418	15,293	368	35,079	9,84,181	.....	.....
Total ...	87,75,871*	98,055	1,02,746	42,983	2,43,784	85,32,087*	.....	.....
Under the Court Fees Act, Bombay	74,45,004	35,690	1,55,622	27,191	2,18,703	72,26,301	.....	.....
Do. Sind	9,08,095	5,899	4,099	149	10,147	8,97,948	.....	.....
Total ...	83,53,099	41,589	1,59,921	27,340	2,28,850	81,24,249	.....	.....
Grand Total ...	1,71,28,970*	1,39,644	2,62,667	70,323	4,72,634	1,66,56,336*	.....	.....
Total of previous years 1927-28 ...	1,78,43,440	1,37,711	4,46,527	72,790	6,57,028	1,71,86,412	.....	.....
Total of previous years 1926-27 ...	1,70,40,760	1,44,422	2,98,445	79,804	5,22,671	1,65,18,089	.....	.....

*This amount includes Rs. 12,50,000 which represent the Provincial Share of sale-proceeds on account of unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1929

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	25,77,231	...	...	...	25,77,231	8,80,272
Ahmedabad ...	3,69,289	...	...	...	3,69,289	
Ahmednagar ...	2,15,742	...	...	...	2,15,742	
Belgaum ...	2,58,880	...	...	...	2,58,880	
Bijápur ...	1,73,416	...	...	...	1,73,416	
Broach ...	1,07,941	...	...	...	1,07,941	
Dhárwár ..	3,19,710	...	...	...	3,19,710	
Kaira ...	2,60,946	...	...	...	2,60,946	
Kánara ...	97,128	...	...	...	97,128	
East Khándesh ...	6,32,807	...	...	...	6,32,807	
West Khándesh ...	2,42,543	...	...	...	2,42,543	
Kolába ...	1,09,679	...	...	...	1,09,679	2,85,032
Násik ...	2,86,699	...	...	...	2,86,699	
Poona ...	4,89,981	...	...	...	4,89,981	
Ratnágiri ...	1,39,890	...	...	...	1,39,890	
Satára ...	2,33,533	...	...	...	2,33,593	
Sholápur ...	2,68,747	...	...	...	2,68,747	
Surat ...	3,85,485	...	...	...	3,85,485	
Thána ...	2,28,369	...	...	...	2,28,369	
Aden ...	39,035	...	...	...	39,035	
Baroda ...	7,953	...	...	...	7,953	
Total ...	74,45,004	...	...	...	74,45,004	11,65,304
Sind						
Hyderabad ...	1,20,539	...	...	...	1,20,539	
Karáchi ...	3,24,971	..	...	...	3,24,971	
Lárkána ...	1,33,137	...	...	...	1,33,137	15,622
Mirpurkhás ...	56,695	...	...	...	56,695	
Nawabsháh ...	72,667	...	...	...	72,667	
Sukkur ...	2,00,086	...	...	...	2,00,086	
Total ...	9,08,095	...	...	...	9,08,095	15,622
Grand Total ...	83,53,099	...	...	...	83,53,099	11,80,926
Total of previous years—						
1927-28 ...	83,65,808	...	...	47	83,65,855	10,41,181
1926-27 ...	80,64,238	...	...	...	80,64,238	12,18,291

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1929

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,79,551 0 0	2,12,255 0 0	20,13,861 0 0	4,09,645 0 0	1,73,217 0 0
Ahmedabad ...	2,27,636 0 0	948 0 0	.....	140 0 0	.....
Ahmednagar ...	1,02,592 0 0	71 0 0	.....	.....	.....
Belgaum ...	1,81,797 0 0	.....	.....	.....	.....
Bijápur ...	1,08,575 0 0	.....	.....	.....	.....
Broach ...	85,749 0 0	58 0 0	.....	.....	7 0 0
Dhárwár ...	2,15,351 0 0	.....	.....	.....	.....
Kaira ...	1,58,156 0 0	253 0 0	.....	.....	.....
Kánara ...	44,493 0 0	.....	.....	.....	.....
East Khándesh ...	3,10,230 0 0	74 0 0	.....	.....	.....
West Khándesh ...	1,11,606 0 0	299 0 0	.....	.....	.....
Kolaba ...	67,725 0 0	.....	.....	.....	.....
Násik ...	1,08,745 0 0	67 0 0	.....	.....	.....
Poona ...	1,91,081 0 0	86 0 0	.....	.....	112 0 0
Ratnágiri ...	70,302 0 0	3 0 0	.....	.....	.....
Satára ...	1,37,877 0 0	.....	.....	.....	1,087 0 0
Sholápur ...	1,03,680 0 0	.....	.....	.....	.....
Surat ...	1,51,458 0 0	330 0 0	.....	.....	.....
Thána ...	95,939 0 0	.....	.....	.....	.....
Aden ...	7,480 0 0	.....	36,393 0 0	16,468 0 0	660 0 0
Baroda ...	1,802 0 0	.....	.....	.....	.....
Total ...	26,64,765 0 0	2,14,444 0 0	20,50,254 0 0	4,26,253 0 0	1,75,083 0 0
Sind					
Hyderabad ...	1,19,358 0 0	1,369 0 0	.....	4 0 0	.....
Karáchi ...	84,995 0 0	23,756 0 0	2,71,241 0 0	67,576 0 0	.....
Lárkána ...	1,16,973 0 0	3,464 0 0	29 0 0	.....	.....
Mirpurkhás ...	35,965 0 0	29 0 0	.....	.....	.....
Nawábsháh ...	63,489 0 0	38 0 0	.....	.....	.....
Sukkur ...	1,74,828 0 0	3,339 0 0	.....	.....	.....
Total ...	5,95,608 0 0	31,995 0 0	2,71,270 0 0	67,580 0 0	.....
Grand Total ...	32,60,373 0 0	2,46,439 0 0	23,21,524 0 0	4,93,833 0 0	1,75,083 0 0
Total of previous years—					
1927-28 ...	32,37,609 0 0	2,35,216 0 0	22,51,396 0 0	5,06,837 0 0	1,61,780 0 0
1926-27 ...	32,08,313 0 0	2,45,400 0 0	22,72,708 0 0	4,71,748 0 0	1,35,151 0 0

Notes.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Share Transfer Stamps	Half anna and one anna unified Stamps	†Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	5,19,483 0 0	.....	54,500 0 0	7,640 0 0	44,879 0 0
Ahmedabad ...	29,360 0 0	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
East Khándesh ...	636 0 0	.....	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Sátára ...	100 0 0	.....	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Surat ...	11,347 0 0	.....	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,680 0 0	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	5,60,926 0 0	‡12,50,000 0 0	54,500 0 0	9,320 0 0	44,879 0 0
Sind					
Hyderabad ...	631 0 0	.....	8,029 0 0	.....	.....
Karáchi ...	4,478 0 0	.....	7,195 0 0	1,684 0 0	1,132 0 0
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Sukkur ...	.....	.....	.....	40 0 0	.....
Total ...	5,109 0 0	.....	15,224 0 0	1,724 0 0	1,132 0 0
Grand Total ...	5,66,035 0 0	‡12,50,000 0 0	69,724 0 0	11,044 0 0	46,011 0 0
Total of previous years—					
1927-28 ...	7,51,616 0 0	12,50,000 0 0	49,500 0 0	10,806 0 0	66,957 0 0
1926-27 ...	6,86,867 0 0	12,50,000 0 0	59,012 0 0	14,071 0 0	44,191 0 0

† Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

‡ This amount represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925).

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two anna-coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	5,620 0 0	11,341 0 0	15,262 0 0	2,10,694 0 0	38,57,948 0 0
Ahmedabad ...	.....	.....	.....	8,364 0 0	2,66,448 0 0
Ahmednagar ...	.....	.....	.....	2,362 0 0	1,04,965 0 0
Belgáum ...	.....	.....	.....	8,143 0 0	1,89,940 0 0
Bijápur ...	.....	.....	.....	2,246 0 0	1,10,821 0 0
Broach ...	.....	.....	.....	984 0 0	86,798 0 0
Dhárwár ...	.....	.....	.....	5,424 0 0	2,20,775 0 0
Kaira ...	.....	.....	.....	3,131 0 0	1,61,540 0 0
Kánara ...	.....	.....	.....	578 0 0	45,071 0 0
East Khándesh ...	.....	428 0 0	.....	2,881 0 0	3,14,249 0 0
West Khándesh ...	.....	.....	162 0 0	2,491 0 0	1,14,558 0 0
Kolába ...	.....	.....	.....	1,905 0 0	69,630 0 0
Násik ...	.....	.....	.....	3,236 0 0	1,12,048 0 0
Poona ...	.....	.....	.....	3,408 0 0	1,97,687 0 0
Ratnágiri ...	.....	.....	.....	1,849 0 0	72,154 0 0
Sátára ...	.....	.....	.....	2,111 0 0	1,41,175 0 0
Sholápur ...	.....	.....	.....	5,144 0 0	1,08,624 0 0
Surat ...	.....	.....	.....	6,061 0 0	1,69,196 0 0
Thána ...	.....	.....	.....	2,159 0 0	98,098 0 0
Aden ...	.....	.....	.....	185 0 0	62,867 0 0
Baroda ...	.....	.....	.....	17 0 0	1,819 0 0
Total ...	5,620 0 0	11,769 0 0	15,424 0 0	2,73,374 0 0	65,06,611 0 0 †12,50,000 0 0
Sind					
Hyderabad ...	.....	.....	.....	1,653 0 0	1,31,044 0 0
Karáchi ...	835 0 0	30 0 0	1,475 0 0	19,940 0 0	4,84,337 0 0
Lárkána ...	.....	.....	.....	1,019 0 0	1,21,485 0 0
Mirpurkhás ...	.....	.....	.....	1,330 0 0	37,324 0 0
Nawábsháh ...	.....	.....	.....	962 0 0	64,489 0 0
Sukkur ...	.....	.....	.....	2,374 0 0	1,80,581 0 0
Total ...	835 0 0	30 0 0	1,475 0 0	27,278 0 0	10,19,260 0 0
Grand Total ...	6,455 0 0	11,799 0 0	16,899 0 0	3,00,652 0 0	§75,25,871 0 0 †12,50,000 0 0
Total of previous years—					
1927-28 ...	8,166 0 0	9,574 0 0	30,897 0 0	9,07,231 0 0	82,27,585 0 0 †12,50,000 0 0
1926-27 ...	10,941 0 0	11,386 0 0	2,72,095 0 0	2,94,639 0 0	77,26,522 0 0 †12,50,000 0 0

† This amount represents the provincial share of sale-proceeds of unified stamps credited to Non-postal revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925).

§ The abnormal decrease in the revenue under General Stamps for this year, *viz.*, of Rs. 7,00,000 is due to the decrease in the receipts on account of Composition of Stamp Duty and to the decrease under other sub-heads on account of depression of trade.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1929

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	2	580	...	.....	580
Ahmedabad ...	33	2,268	...	5,962	8,230
Ahmednagar ...	25	1,604	...	3,178	4,782
Belgaum ...	76	1,689	...	5,860	7,549
Bijápur ...	101	1,238	...	3,406	4,644
Broach ...	13	666	...	2,574	3,240
Dhárwár ...	92	2,019	...	6,656	8,675
Kaira ...	43	1,968	...	4,995	6,963
Kánára ...	20	784	...	1,405	2,189
East Khándesh ...	74	4,432	...	9,964	14,396
West Khándesh ...	33	1,772	...	3,348	5,120
Kolába ..	32	792	...	2,047	2,839
Násik ...	40	2,122	...	3,221	5,343
Poona ...	43	2,821	...	4,796	7,617
Ratnágiri ...	38	1,277	...	2,261	3,538
Sátára ...	33	1,814	...	4,349	6,163
Sholápur ...	17	1,567	...	3,072	4,639
Surat ...	31	1,236	...	3,824	5,060
Thána ...	34	1,640	...	2,674	4,314
Aden ...	2	219	...	495	714
Baroda ...	2	60	...	56	116
Total ...	784	32,568	...	74,143	1,06,711
Sind					
Hyderabad ...	80	675	...	2,872	3,547
Karachi ...	49	708	...	4,382	5,090
Larkana ...	84	1,091	...	3,582	4,673
Mirpurkhas ...	41	414	...	908	1,322
Nawabshah ...	70	572	...	2,064	2,636
Sukkur ...	115	1,354	...	4,525	5,879
Total ...	439	4,814	...	18,333	23,147
Grand Total ...	1,223	37,382	...	92,476	1,29,858
Total of previous years— 1927-28 ...	1,206	39,886	...	86,071	1,25,957
1926-27 ...	1,211	33,432	...	1,00,793	1,34,225

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1929

District	By Courts or persons receiving evidence under section 35 of Act II of 1899				By Collector under sections 32, 37, 40 and 41 of Act II of 1899			
	Number of cases dealt with	Duty and penalty realised			Number of cases dealt with	Duty and penalty realised		
1	2	3			4	5		
		Rs.	a.	p.		Rs.	a.	p.
Bombay ...	236	3,004	0	0	1,377	1,87,301	0	0
Ahmedabad ...	182	2,880	0	0	114	4,706	0	0
Ahmednagar ...	140	1,274	0	0	96	652	0	0
Belgaum ...	36	5,111	0	0	257	2,893	0	0
Bijápur ...	153	1,543	0	0	64	683	0	0
Broach ...	70	658	0	0	26	305	0	0
Dhárwár ...	91	139	0	0	158	5,034	0	0
Kaira ...	96	1,135	0	0	91	1,782	0	0
Kánara ...	38	394	0	0	30	184	0	0
East Khándesh ...	90	1,421	0	0	140	848	0	0
West Khándesh ...	4	41	0	0	67	1,617	0	0
Kolába ...	55	573	0	0	21	137	0	0
Násik ...	43	1,124	0	0	161	1,051	0	0
Poona ...	103	2,732	0	0	133	850	0	0
Ratnágiri ...	150	1,481	0	0	55	349	0	0
Sátára ...	145	1,167	0	0	75	934	0	0
Sholápur ...	259	3,276	0	0	126	1,825	0	0
Surat ...	23	259	0	0	67	1,304	0	0
Thána ...	86	1,356	0	0	18	736	0	0
Aden ...	5	31	0	0	38	155	0	0
Baroda ...	2	6	0	0	.....	.....		
Total ...	2,007	29,605	0	0	3,114	2,13,346	0	0
Sind								
Hyderabad ...	102	709	0	0	35	911	0	0
Karachi ...	228	1,929	0	0	147	5,930	0	0
Larkana ...	242	617	0	0	59	398	0	0
Mirpurkhas ...	91	1,233	0	0	13	96	0	0
Nawabshah ...	229	837	0	0	17	125	0	0
Sukkur ...	352	1,489	0	0	83	798	0	0
Total ...	1,244	6,814	0	0	354	8,258	0	0
Grand Total ...	3,251	36,419	0	0	3,468	2,21,604	0	0
Total of previous years—								
1927-28 ...	3,514	39,241	0	0	2,791	3,12,393	0	0
1926-27 ...	3,693	39,697	0	0	2,558	2,03,533	0	0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1929

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	531(*a*)	A firm of two partners.	A firm of two partners.	...	998(*b*)	...	
Ahmedabad ...	1	1	Pending	...	...	...	
Ahmednagar ...	1	2	Do.	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Dhárwár ...	1	1	1	...	30	...	
Kaira ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
East Khándesh ...	1	4	4	...	70	...	
West Khándesh ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Násik ...	1	1	1	...	10	...	
Poona ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	536	10	7	...	1,108	...	
Sind							
Hyderabad ...	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Larkana ...	1	1	1	...	30	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Total ...	1	1	1	...	30	...	
Grand Total ...	537	11	8	...	1,138	...	
Total of previous years—							
1927-28 ...	11	11	7	3	961	...	
1926-27 ...	5	5	1	3	120	..	

(*a*) 1,593 policies were seized and a series of 531 cases of three policies each was made out.

(*b*) In 5 cases out of the 531 brought up for trial, a total fine of Rs. 1,998, was imposed by the Chief Presidency Magistrate and the same was paid in the Court.

The remaining 526 cases were compounded by the Chief Controlling Revenue Authority under section 70 (2) of the Indian Stamp Act of 1899, on payment of a total penalty of Rs. 2,235 which amount was credited to "Penalties" (column 5 of Statement No. V).

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1929

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	125	495	128	133	3,12,835 0 0	11,937 0 0	...	
Ahmedabad ...	25	54	58	58	949 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
Belgaum ...	...	6	2	2	2,116 0 0	140 0 0	...	
Bijápur ...	...	1	...	...	181 0 0	... ..	...	
Broach ...	...	14	14	14	11,782 0 0	684 0 0	...	
Dhárwár ...	...	...	...	...	... ..	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	... ..	...	
Kolába ...	1	...	...	1	73 0 0	.....	...	
Násik ...	21	21	18	...	.....	.....	...	
Poona ...	2	12	13	13	10,040 0 0	.....	...	
Ratnágiri ...	2	6	6	8	17 0 0	.....	...	
Sátára ...	1	6	7	7	492 0 0	.....	...	
Sholápur ...	...	15	15	12	1,337 0 0	.....	...	
Surat ...	12	72	84	81	.....	.....	...	
Thána ...	...	2	2	2	133 0 0	.....	...	
Aden ...	...	15	...	15	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	189	719	347	346	3,39,920 0 0	12,761 0 0	...	
Sind								
Hyderabad ...	...	...	...	...	.....	.....	...	
Karachi ...	...	7	7	7	29,857 0 0	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	... ..	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Total ...	...	7	7	7	29,857 0 0	.....	...	
Grand Total ...	189	726	354	353	3,69,777 0 0	12,761 0 0	...	
Total of previous years—								
1927-28 ...	160	809	359	343	2,82,421 0 0	13,181 0 0	...	
1926-27 ...	161	850	391	354	6,82,278 0 0	18,041 0 0	...	

General Stamp Office,
Bombay, 5th July 1929.

W. DILLON,
Superintendent of Stamps

Da 3—2

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1930

—	Receipts	Charges						Net Receipts
		Discount, and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay...	67,68,290*	90,847	76,257	19,499	30,490	4,460	2,21,553	65,46,737*
Do. Sind	9,29,209	19,179	12,339	4,214	6,486	1,885	44,103	8,85,106
Total ...	76,97,499*	1,10,026	88,596	23,713	36,976	6,345	2,65,656	74,31,843*
Under the Court Fees Act, Bombay	79,38,647	46,092	1,52,633	14,913	29,801	1,735	2,45,179	76,93,468
Do. Sind	9,04,415	7,944	5,922	1 081	4,391	1,412	20,750	8,83,665
Total ...	88,43,062	54,036	1,58,560	15,994	34,192	3,147	2,65,929	85,77,133
Grand Total ...	1,65,40,561*	1,64,062	2,47,156	39,707	71,168	9,492	5,31,585	1,60,08,976*
Total of previous year 1928-29 ...	1,71,28,970†	1,39,644	2,62,667	.....	.....	70,323	4,72,634	1,66,56,336†

*These figures do not include the figures of Provincial share of sale-proceeds of unified stamps credited to Non-Postal Revenue as the question of fixing the amount for the quinquennium 1929-30 to 1933-34 is still under consideration of the Provincial and Central Governments.

† These figures include Rs. 12,50,000 which represent the Provincial Share of sale-proceeds on account of unified Stamps credited to Non-Postal Revenue (*vide* Government Resolution, Finance Department, No. 80, dated 15th June 1925).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1930

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	30,11,969	...	...	100	30,12,069	10,10,458
Ahmedabad ...	3,79,463	...	...	...	3,79,463	
Broach ...	1,06,730	...	...	...	1,06,730	
Kaira ...	2,91,292	...	...	...	2,91,292	
Surat ...	2,47,371	...	...	...	2,47,371	
Thána ...	2,42,065	...	...	...	2,42,065	
Ahmednagar ...	2,17,102	...	...	...	2,17,102	
East Khándesh ...	6,97,737	...	...	...	6,97,737	
West Khándesh ...	2,69,944	...	...	...	2,69,944	
Násik ...	3,12,206	...	...	...	3,12,206	
Poona ...	4,62,865	...	...	...	4,62,865	73,964
Satára ...	2,63,053	...	...	...	2,63,053	
Sholápur ...	2,42,768	...	...	...	2,42,768	
Belgaum ...	2,56,601	...	...	...	2,56,601	
Bijápur ...	1,83,832	...	...	...	1,83,832	
Dhárwár ...	3,49,683	...	...	...	3,49,683	
Kánara ...	92,565	...	...	...	92,565	
Kolába ...	1,13,700	...	...	...	1,13,700	
Ratnágiri ...	1,46,581	...	...	...	1,46,581	
Aden ...	45,660	...	...	...	45,660	
Baroda ...	5,360	...	...	...	5,360	
Total ...	79,38,547	...	...	100	79,38,647	10,84,442
Sind						
Central Stamp Office, Karachi.	2,86,750	...	...	...	2,86,750	
Hyderabad ...	1,23,061	...	...	...	1,23,061	
Karáchi ...	29,840	...	...	...	29,840	23,125
Lárkána ...	1,33,022	...	...	...	1,33,022	
Mirpurkhás ...	59,203	...	...	...	59,203	
Nawabsháh ...	67,790	...	...	...	67,790	
Sukkur ...	2,04,749	...	...	...	2,04,749	
Total ...	9,04,415	...	...	...	9,04,415	23,125
Grand Total ...	88,42,962	...	...	100	88,43,062	11,07,567
Total of previous year— 1928-29 ...	83,53,099	...	...	...	83,53,099	11,80,926

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1930

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,96,713 0 0	1,35,019 0 0	21,61,341 0 0	3,81,175 0 0	2,04,682 0 0
Ahmedabad ...	2,51,931 0 0	992 0 0	.....	184 0 0	.....
Broach ...	81,128 0 0	86 0 0	.....	.....	.....
Kaira ...	1,78,690 0 0	252 0 0	.....	.....	.....
Surat ...	1,61,716 0 0	358 0 0	.....	.....	.....
Thana ...	1,01,835 0 0	.....	.....	.....	.....
Ahmednagar ...	1,12,756 0 0	33 0 0	.....	.....	.....
East Khandesh ...	2,97,619 0 0	128 0 0	.....	.....	.....
West Khandesh ...	1,04,166 0 0	145 0 0	.....	.....	.....
Nasik ...	1,15,745 0 0	49 0 0	.....	.....	.....
Poona ...	2,05,055 0 0	164 0 0	.....	.....	150 0 0
Satara ...	1,57,706 0 0	.....	.....	.....	1,125 0 0
Sholapur ...	1,16,846 0 0	.....	.....	.....	.....
Belgaum ...	1,95,838 0 0	.....	.....	.....	.....
Bijapur ...	1,31,747 0 0	.....	.....	.....	.....
Dharwar ...	2,09,977 0 0	.....	.....	.....	.....
Kanara ...	46,365 0 0	.....	.....	.....	.....
Kolaba ...	71,450 0 0	.....	.....	.....	.....
Ratnagiri ...	73,407 0 0	.....	.....	.....	.....
Aden ...	9,278 0 0	.....	32,622 0 0	19,354 0 0	558 0 0
Baroda ...	2,317 0 0	.....	.....	.....	.....
Total ...	28,22,225 0 0	1,37,228 0 0	21,93,963 0 0	4,00,713 0 0	2,06,515 0 0
Sind					
Central Stamp Office, Karachi.	59,453 0 0	25,138 0 0	2,62,513 0 0	60,764 0 0	6,278 0 0
Hyderabad ...	1,05,778 0 0	1,193 0 0	.....	61 0 0	9,004 0 0
Karachi ...	16,685 0 0	154 0 0	.....	.....	.....
Larkana ...	1,05,853 0 0	2,830 0 0	19 0 0	.....	.....
Mirpurkhas ...	28,204 0 0	63 0 0	.....	.....	.....
Nawabshah ...	58,170 0 0	30 0 0	.....	.....	.....
Sukkur ...	1,57,658 0 0	3,182 0 0	.....	.....	.....
Total ...	5,31,701 0 0	32,590 0 0	2,63,532 0 0	60,825 0 0	15,282 0 0
Grand Total ...	33,53,986 0 0	1,69,818 0 0	24,56,495 0 0	4,61,538 0 0	2,21,797 0 0
Total of previous year— 1928-29 ...	32,60,373 0 0	2,46,439 0 0	23,21,524 0 0	4,93,833 0 0	1,75,083 0 0

Notes.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Half anna and one anna unified Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	.....	4,41,282 0 0	64,500 0 0	9,068 0 0	34,949 0 0
Ahmedabad ...	.....	36,375 0 0	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Surat ...	.....	7,166 0 0	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	1,366 0 0	.....	.....	.....
West Khandesh ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Sátára ...	.....	124 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Dhárwar ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,842 0 0	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	†.....	4,86,313 0 0	64,500 0 0	10,910 0 0	34,949 0 0
Sind					
Central Stamp Office Karachi.	.....	4,851 0 0	.....	1,586 0 0	932 0 0
Hyderabad ...	.....	110 0 0	.....	.....	.....
Karáchi ...	.....	.....	.....	.....	.....
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Sukkur ...	.....	.....	.....	20 0 0	.....
Total ...	.....	4,961 0 0	.....	1,606 0 0	932 0 0
Grand Total ...	†.....	4,91,274 0 0	64,500 0 0	12,516 0 0	35,881 0 0
Total of previous year— 1928-29 ...	12,50,000 0 0	5,66,035 0 0	69,724 0 0	11,044 0 0	46,011 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agents and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This column has been left blank, as the question of fixing the amount of the Provincial share for the quinquennium 1929-30 to 1933-34 on account of the sale of unified stamps to be credited to Non-Postal Revenue, is under consideration.

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	4,472 0 0	6,428 0 0	15,840 0 0	3,21,917 0 0	39,77,386 0 0
Ahmedabad ...	.....	.....	.....	11,286 0 0	3,00,768 0 0
Broach ...	.....	.....	.....	1,480 0 0	82,696 0 0
Kaira ...	.....	.....	.....	5,210 0 0	1,84,152 0 0
Surat ...	.....	.....	.....	1,344 0 0	1,70,584 0 0
Thána ...	.....	.....	.....	2,116 0 0	1,03,951 0 0
Ahmednagar ...	.....	.....	.....	2,416 0 0	1,15,205 0 0
East Khándesh ...	.....	.....	.....	3,275 0 0	3,02,888 0 0
West Khándesh ...	.....	.....	88 0 0	1,517 0 0	1,05,916 0 0
Násik ...	.....	.....	.....	5,321 0 0	1,21,115 0 0
Poona ...	.....	.....	.....	4,535 0 0	2,09,904 0 0
Sátára ...	.....	.....	.....	2,221 0 0	1,61,176 0 0
Sholápur ...	.....	.....	.....	3,684 0 0	1,20,530 0 0
Belgaum ...	.....	.....	.....	7,127 0 0	2,02,965 0 0
Bijápur ...	.....	.....	.....	2,327 0 0	1,34,074 0 0
Dhárwár ...	.....	.....	88 0 0	2,803 0 0	2,12,867 0 0
Kánara ...	.....	.....	.....	526 0 0	46,951 0 0
Kolába ...	.....	.....	.....	1,370 0 0	72,820 0 0
Ratnágiri ...	.....	.....	.....	1,579 0 0	74,986 0 0
Aden ...	.....	.....	.....	360 0 0	64,014 0 0
Baroda ...	.....	.....	.....	.....	2,317 0 0
				*1,485 0 0	*1,485 0 0
Total ...	4,472 0 0	6,428 0 0	16,016 0 0	3,83,998 0 0	67,68,290 0 0
Sind					
Central Stamps Office, Karachi.	727 0 0	144 0 0	1,388 0 0	375 0 0	4,24,149 0 0
Hyderabad ...	.....	.....	.....	722 0 0	1,16,868 0 0
Karáchi ...	.....	.....	.....	3,093 0 0	19,832 0 0
Lárkána ...	.....	.....	.....	2,956 0 0	1,11,658 0 0
Mirpurkhás ...	.....	.....	.....	1,413 0 0	29,680 0 0
Nawábsháh ...	.....	.....	.....	1,166 0 0	59,366 0 0
Sukkur ...	.....	.....	.....	6,796 0 0	1,67,656 0 0
Total ...	727 0 0	144 0 0	1,388 0 0	16,521 0 0	9,29,209 0 0
Grand Total ...	5,199 0 0	6,572 0 0	17,404 0 0	4,00,519 0 0	76,97,499 0 0
Total of previous year— 1928-29 ...	6,455 0 0	11,799 0 0	16,899 0 0	3,00,652 0 0	{ 75,25,671 0 0 12,50,000 0 0

* Packing and freight charges for the year 1928-29 adjusted in the year 1929-30.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1930

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	2	602	...	.....	602
Ahmedabad ...	35	2,426	...	6,597	9,023
Broach ...	12	765	...	2,387	3,152
Kaira ...	41	2,233	...	5,626	7,859
Surat ...	31	1,325	...	3,889	5,214
Thána ...	34	1,766	...	2,933	4,699
Ahmednagar ...	25	1,586	...	3,327	4,913
East Khándesh ...	74	4,917	...	9,704	14,621
West Khándesh ...	33	1,937	...	3,070	5,007
Násik ...	41	2,319	...	3,512	5,831
Poona ...	42	2,909	...	5,066	7,975
Sátára ...	36	2,101	...	4,962	7,063
Sholápur ...	20	1,621	...	3,389	5,010
Belgaum ...	74	1,654	...	6,247	7,901
Bijápur ...	103	1,262	...	4,146	5,408
Dhárwár ...	33	2,181	...	6,427	8,608
Kánára ...	20	769	...	1,383	2,152
Kolába ...	32	818	...	2,181	2,999
Ratnágiri ...	38	1,313	...	2,349	3,662
Aden ...	2	283	...	561	844
Baroda ...	2	43	...	72	115
Total ...	790	34,830	...	77,828	1,12,658
Sind					
Central Stamp Office, Karachi.	11	420	...	3,521	3,941
Hyderabad ...	73	678	...	2,669	3,342
Karachi ...	37	244	...	529	773
Larkana ...	80	1,068	...	3,228	4,291
Mirpurkhas ...	43	436	...	773	1,209
Nawabshah ...	69	538	...	1,846	2,384
Sukkur ...	121	1,327	...	3,981	5,308
Total ...	434	4,701	...	16,547	21,248
Grand Total ...	1,224	39,531	...	94,375	1,33,906
Total of previous year— 1928-29 ...	1,228	37,382	...	92,476	1,29,858

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1930

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	289	3,716 0 0	1,595	1,62,906 0 0
Ahmedabad ...	181	2,121 0 0	43	7,990 0 0
Broach ...	57	626 0 0	80	836 0 0
Kaira ...	102	1,673 0 0	90	3,126 0 0
Surat ...	10	106 0 0	42	417 0 0
Thána ...	210	1,439 0 0	96	659 0 0
Ahmednagar ...	128	1,112 0 0	118	908 0 0
East Khándesh ...	124	922 0 0	154	1,622 0 0
West Khándesh ...	9	432 0 0	60	994 0 0
Násik	28	762 0 0	211	4,533 0 0
Poona ...	77	1,292 0 0	147	1,117 0 0
Sátára ...	179	1,350 0 0	135	598 0 0
Sholápur ...	232	1,533 0 0	138	2,120 0 0
Belgaum ...	21	4,020 0 0	279	3,087 0 0
Bijápur ...	150	1,569 0 0	35	725 0 0
Dhárwár ...	231	1,767 0 0	43	1,021 0 0
Kánara ...	41	361 0 0	34	167 0 0
Kolába ...	67	497 0 0	43	815 0 0
Ratnágiri ...	146	1,110 0 0	66	434 0 0
Aden ...	8	203 0 0	19	157 0 0
Baroda ...	1	5 0 0	.....	.....
Total ...	2,291	26,616 0 0	3,378	1,94,232 0 0
Sind				
Central Stamp Office Karachi. ...	.....		38	356 0 0
Hyderabad ...	99	533 0 0	14	121 0 0
Karachi ..	206	1,642 0 0	89	1,402 0 0
Larkana ...	293	799 0 0	40	2,155 0 0
Mirpurkhas ..	144	1,157 0 0	8	244 0 0
Nawabshah ...	277	1,049 0 0	14	106 0 0
Sukkur ...	280	3,706 0 0	66	2,982 0 0
Total ...	1,299	8,886 0 0	263	7,366 0 0
Grand Total ...	3,590	35,502 0 0	3,641	2,01,598 0 0
Total of previous year—1928-29 ...	3,251	36,419 0 0	3,468	2,21,604 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1930

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8.
					Rs.	Rs. a.	
Bombay ...	6	9	9	...	1,300	...	
Ahmedabad ...	1	1	1	...	500	...	
Broach ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	1	1	1	...	50	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	2	2	1	1	40	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	10	13	12	1	1,890	...	
Sind							
Central Stamp Office Karachi.	...	...	...	...	...	...	
Hyderabad ...	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Grand Total ...	10	13	12	1	1,890	...	
Total of previous year— 1928-29 ...	537	11	8	...	1,138	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1930

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	120	526	110	165	3,35,045 0 0	10,857 0 0	100	
Ahmedabad ...	21	51	40	40	2,737 0 0	.....	...	
Broach ...	...	3	2	2	1,603 0 0	.....	...	
Kaira ...	..	...	...	...	.....	.....	...	
Surat ...	3	75	78	69	.....	.....	...	
Thâna ...	2	5	7	5	1,589 0 0	.....	...	
Ahmednagar ...	...	...	...	...	... ..	.....	...	
East Khândesh ...	...	...	...	...	.....	.....	...	
West Khândesh ...	...	...	...	...	.....	.....	...	
Nâsik ...	3	17	17	18	.....	.....	...	
Poona ...	9	35	6	32	4,431 0 0	40 0 0	...	
Sâtâra ...	...	11	7	7	144 0 0	.....	...	
Sholâpur ...	3	...	16	18	.....	.....	...	
Belgaum ...	...	9	1	1	2,440 0 0	5 0 0	...	
Bijâpur ...	...	2	2	...	888 0 0	.....	...	
Dhârwâr ...	...	...	...	...	.....	.....	...	
Kânara ...	...	...	...	...	.....	.....	...	
Kolâba ...	...	...	1	...	.....	.....	...	
Ratnâgiri ...	...	7	7	5	14 0 0	.....	...	
Aden ...	...	7	...	7	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	161	748	294	369	3,48,891 0 0	10,902 0 0	100	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Hydorabad ...	...	...	...	...	.....	.....	...	
Karachi ...	...	5	5	...	2,663 0 0	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Total ...	...	5	5	...	2,663 0 0	.....	...	
Grand Total ...	161	753	299	369	3,51,554 0 0	10,902 0 0	100	
Total of previous year— 1928-29 ...	199	726	864	353	3,69,777 0 0	12,761 0 0	...	

General Stamp Office,
Bombay, 4th July 1930.

W. DILLON,
Superintendent of Stamps.

Pa 1—2

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Presidency and Sind

For the year ending 31st March 1931

[Price—Anna 1 *or* 1*d*.]

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OF THE
Royal Asiatic Society.

STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1931

	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	54,46,824*	76,965	81,792	16,529	29,321	4,496	2,09,101	52,37,720*
Do. Sind	8,44,911	17,402	13,462	4,142	6,403	1,740	43,149	8,01,762
Total ...	62,91,735*	94,368	95,254	20,671	35,724	6,236	2,52,253	60,39,482*
Under the Court Fees Act, Bombay	74,81,963	49,327	1,40,353	6,778	31,263	1,684	2,29,405	72,52,564
Do. Sind	9,02,053	8,212	4,552	1,629	4,920	1,467	20,780	8,81,273
Total ...	83,84,022	57,539	1,44,909	8,407	36,183	3,151	2,50,185	81,33,837
Grand Total ...	1,46,75,757*	1,51,907	2,40,159	29,078	71,907	9,387	5,02,438	1,41,73,319*
Total of previous year 1929-30 ...	1,65,40,561	1,64,063	2,47,156	39,707	71,168	9,493	5,31,585	1,60,08,976

*These figures do not include the figures of Provincial share of sale-proceeds of unified stamps credited to Non-Postal Revenue as the question of fixing the amount for the quinquennium 1929-30 to 1933-34 is still under consideration of the Provincial and Central Governments.

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1931

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals of column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	29,37,048	...	...	100	29,37,148	10,46,248
Ahmedabad ...	3,13,617	...	...	29	3,13,646	
Broach ...	1,03,570	...	...	...	1,03,570	
Kaira ...	2,51,830	...	...	...	2,51,830	
Surat ...	2,26,013	...	...	...	2,26,013	
Thána ...	2,22,943	...	...	...	2,22,943	
Ahmednagar ...	2,01,543	...	...	303	2,01,846	
East Khándesh ...	5,98,354	...	...	...	5,98,354	
West Khándesh ...	2,32,484	...	...	322	2,32,806	
Násik ...	2,79,149	...	...	...	2,79,149	
Poona ...	4,63,246	...	...	...	4,63,246	
Satára ...	2,38,699	...	...	25	2,38,724	81,010
Sholápur ...	2,37,361	...	...	1	2,37,362	
Belgaum ...	2,45,922	...	...	2,599	2,48,521	
Bijápur ...	1,79,851	...	...	...	1,79,851	
Dhárwár ...	3,52,685	...	...	...	3,52,685	
Kánara ...	91,133	...	...	...	91,133	
Kolába ...	1,14,724	...	...	33	1,14,757	
Ratnágiri ...	1,43,015	...	...	...	1,43,015	
Aden ...	41,015	...	...	...	41,045	
Baroda ...	4,325	...	...	...	4,325	
Total ...	74,78,557	...	...	3,412	74,81,969	11,27,258
Sind						
Central Stamp Office, Karachi.	2,56,757	...	...	...	2,56,757	
Karáchi ...	33,473	...	...	...	33,473	
Hyderabad ...	1,14,513	...	...	...	1,14,513	13,139
Sukkur ...	2,18,390	...	...	...	2,18,390	
Lárkána ...	1,53,988	...	...	...	1,53,988	
Mirpurkhás ...	46,525	...	...	...	46,525	
Nawabsháh ...	78,405	...	...	2	78,407	
Total ...	9,02,051	...	...	2	9,02,053	13,139
Grand Total ...	83,80,608	...	...	3,414	83,84,022	11,40,397
Total of previous year— 1929-30 ...	88,42,962	...	...	100	88,43,062	11,07,567

STATEMENT III

Showing Details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1931

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,67,023 0 0	54,346 0 0	16,60,070 0 0	2,26,716 0 0	1,74,248 0 0
Ahmedabad ...	2,23,151 0 0	526 0 0	.....	100 0 0	.....
Broach ...	74,260 0 0	25 0 0	.....	.....	.....
Kaira ...	1,38,031 0 0	114 0 0	.....	.....	.....
Surat ...	1,44,587 0 0	118 0 0	.....	.....	.....
Thána ...	84,195 0 0	.....	.....	.....	.....
Ahmednagar ...	84,972 0 0	10 0 0	.....	.....	.....
East Khándesh ...	2,18,278 0 0	87 0 0	.....	.....	.....
West Khándesh ...	80,186 0 0	56 0 0	.....	.....	.....
Násik ...	99,990 0 0	26 0 0	.....	.....	.....
Poona ...	2,00,743 0 0	79 0 0	.....	.....	38 0 0
Satára ...	1,43,842 0 0	8 0 0	.....	.....	1,136 0 0
Sholápur ...	96,440 0 0	.....	.....	.....	.....
Belgaum ...	1,66,344 0 0	13 0 0	.....	.....	.....
Bijápur ...	1,11,764 0 0	.....	.....	.....	.....
Dhárwár ...	1,85,307 0 0	.....	.....	.....	.....
Kánara ...	37,075 0 0	.....	.....	.....	.....
Kolaba ...	58,918 0 0	.....	.....	.....	.....
Ratnágiri ...	68,475 0 0	.....	.....	.....	.....
Aden ...	6,517 0 0	.....	28,146 0 0	15,514 0 0	478 0 0
Baroda ...	1,894 0 0	.....	.....	.....	.....
Total ...	23,91,982 0 0	55,703 0 0	16,88,216 0 0	2,42,360 0 0	1,75,890 0 0
Sind					
Central Stamp Office, Karachi.	54,626 0 0	13,667 0 0	2,07,933 0 0	40,410 0 0	6,512 0 0
Karáchi ...	14,673 0 0	125 0 0	.....	.....	.....
Hyderabad ...	1,11,854 0 0	1,011 0 0	.....	5 0 0	9,062 0 0
Sukkur ...	1,61,321 0 0	2,503 0 0	.....	.....	.....
Lárkána ...	98,143 0 0	1,294 0 0	14 0 0	.....	.....
Mirpurkhás ...	25,722 0 0	93 0 0	.....	.....	.....
Nawábsháh ...	54,216 0 0	66 0 0	.....	.....	.....
Total ...	5,20,585 0 0	16,789 0 0	2,07,937 0 0	40,415 0 0	15,574 0 0
Grand Total ...	29,12,567 0 0	74,497 0 0	18,96,153 0 0	2,82,775 0 0	1,91,464 0 0
Total of previous year— 1929-30 ...	33,53,986 0 0	1,60,818 0 0	24,56,495 0 0	4,61,538 0 0	2,21,797 0 0

Notes.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Half anna and one anna unified Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	.....	3,70,534 0 0	42,000 0 0	9,344 0 0	23,705 0 0
Ahmedabad ...	.....	39,430 0 0	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Surat ...	.....	3,082 0 0	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	529 0 0	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Sátára ...	.....	230 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Dhárwar ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,634 0 0	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	†.....	4,18,805 0 0	42,000 0 0	10,978 0 0	23,705 0 0
Sind					
Central Stamp Office, Karachi.	.....	6,548 0 0	.....	1,498 0 0	706 0 0
Karáchi ...	.....	.....	.....	.....	.....
Hyderabad ...	.....	1,135 0 0	.....	.....	.....
Sukkur ...	.....	.....	.....	50 0 0	.....
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Total ...	.....	7,683 0 0	.....	1,548 0 0	706 0 0
Grand Total ...	†.....	4,26,488 0 0	42,000 0 0	12,526 0 0	24,411 0 0
Total of previous year— 1929-30 ...	.....	4,91,274 0 0	64,500 0 0	12,516 0 0	35,881 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This column has been left blank, as the question of fixing the amount of Provincial share for the quinquennium 1929-30 to 1933-34 on account of the sale of unified stamps to be credited to Non-Postal Revenue, is under consideration.

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for cheques or receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	3,296 0 0	5,006 0 0	15,553 0 0	3,21,098 0 0	30,72,969 0 0
Ahmedabad ...	.....	.....	.....	4,618 0 0	2,68,125 0 0
Broach ...	.....	.....	.....	1,112 0 0	75,397 0 0
Kaira ...	.....	.....	.....	3,193 0 0	1,41,328 0 0
Surat ...	.....	.....	.....	1,893 0 0	1,54,679 0 0
Thána ...	.....	.....	.....	2,292 0 0	96,487 0 0
Ahmednagar ...	.....	.....	30 0 0	2,357 0 0	87,409 0 0
East Khándesh ...	.....	.....	.....	1,860 0 0	2,20,754 0 0
West Khándesh ..	.....	.....	281 0 0	2,060 0 0	82,592 0 0
Násik ...	.....	.....	.....	2,776 0 0	1,02,792 0 0
Poona ...	.....	.....	.....	5,657 0 0	2,06,517 0 0
Sátára ...	.....	.....	.....	3,034 0 0	1,48,210 0 0
Sholápur ...	.....	.....	.....	9,740 0 0	1,06,180 0 0
Belgaum ...	.....	.....	.....	1,232 0 0	1,67,589 0 0
Bijápur ...	.....	.....	.....	2,449 0 0	1,14,213 0 0
Dhárwár ...	.....	.....	.....	2,925 0 0	1,88,232 0 0
Kánara ...	.....	.....	.....	490 0 0	37,565 0 0
Kolába ...	.....	.....	.....	2,086 0 0	61,004 0 0
Ratnágiri ..	.....	.....	.....	1,799 0 0	70,274 0 0
Aden ...	.....	.....	.....	235 0 0	52,584 0 0
Baroda ...	.....	.....	.....	.....	1,894 0 0
Total ..	3,296 0 0	5,006 0 0	15,864 0 0	3,73,014 0 0	54,46,824 0 0
Sind					
Central Stamp Office, Karachi.	522 0 0	.....	986 0 0	796 0 0	3,34,191 0 0
Karáchi ...	.....	.....	.....	22,075 0 0	36,873 0 0
Hyderabad ...	.....	.....	.....	766 0 0	1,23,863 0 0
Sukkur ...	.....	.....	.....	2,793 0 0	1,66,667 0 0
Larkána ...	.....	.....	.....	1,052 0 0	1,00,503 0 0
Mirpurkhás ...	.....	.....	.....	797 0 0	26,612 0 0
Nawábsháh ...	.....	.....	.....	1,887 0 0	56,199 0 0
Total ...	522 0 0	.....	986 0 0	30,166 0 0	8,44,811 0 0
Grand Total ...	3,818 0 0	5,006 0 0	16,850 0 0	4,03,180 0 0	62,91,735 0 0
Total of previous year— 1929-30 ...	5,199 0 0	6,572 0 0	17,404 0 0	4,00,519 0 0	76,97,499 0 0

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1931

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	2	501	...	.....	501
Ahmedabad ...	34	2,049	...	5,881	7,930
Broach ...	13	779	...	2,164	2,943
Kaira ...	39	1,921	...	4,300	6,221
Surat ...	30	1,191	...	3,559	4,750
Thána ...	33	2,490	...	1,569	4,059
Ahmednagar ...	25	1,465	...	2,549	4,014
East Khándesh ...	74	4,328	...	6,952	11,280
West Khándesh ...	32	1,700	...	2,353	4,053
Násik ...	42	2,118	...	3,089	5,207
Poona ...	46	2,894	...	4,773	7,667
Sátára ...	36	1,939	...	4,479	6,418
Sholápur ...	19	1,546	...	2,844	4,390
Belgaum ...	74	4,986	...	5,331	10,317
Bijápur ...	101	1,273	...	3,492	4,765
Dhárwár ...	97	2,188	...	5,703	7,891
Kánára ...	20	726	...	1,156	1,882
Kolába ...	31	821	...	1,752	2,573
Ratnágiri ...	33	931	...	2,155	3,086
Aden ...	2	239	...	469	708
Baroda ...	2	35	...	59	94
Total ...	785	36,120	...	64,629	1,00,749
Sind					
Central Stamp Office, Karachi.	12	357	...	2,669	3,026
Karachi ...	37	272	...	460	732
Hyderabad ...	73	677	...	2,480	3,157
Sukkur ...	123	1,463	...	3,959	5,422
Larkana ...	85	1,235	...	2,979	4,214
Mirpurkhas ...	40	368	...	701	1,069
Nawabshah ...	71	614	...	1,795	2,409
Total ...	441	4,986	...	15,043	20,029
Grand Total ...	1,226	41,106	...	79,672	1,20,778
Total of previous year— 1929-30 ...	1,224	39,531	...	91,375	1,33,906

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1931

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	246	4,879 0 0	1,559	2,41,924 0 0
Ahmedabad ...	175	3,101 0 0	61	1,016 0 0
Broach ...	54	542 0 0	17	500 0 0
Kaira ...	108	1,452 0 0	53	1,669 0 0
Surat ...	8	78 0 0	61	1,040 0 0
Thána ...	216	1,529 0 0	93	738 0 0
Ahmednagar ...	93	1,602 0 0	50	618 0 0
East Khándesh ...	95	501 0 0	105	683 0 0
West Khándesh ...	7	238 0 0	58	2,049 0 0
Násik ...	14	775 0 0	92	1,918 0 0
Poona ...	108	2,064 0 0	147	1,436 0 0
Sátára ...	131	1,923 0 0	135	606 0 0
Sholápur ...	11	7,641 0 0	186	2,051 0 0
Belgaum ...	22	2,623 0 0	166	1,177 0 0
Bijápur ...	130	1,846 0 0	28	591 0 0
Dhárwár ...	200	2,599 0 0	19	325 0 0
Kánara ...	32	338 0 0	29	147 0 0
Kolába ...	71	546 0 0	43	153 0 0
Ratnágiri ...	129	1,239 0 0	67	535 0 0
Aden ...	6	84 0 0	9	211 0 0
Baroda ...	1	5 0 0	.....	.....
Total ...	1,857	35,605 0 0	2,583	2,59,387 0 0
Sind				
Central Stamp Office, Karachi. ...	...	.....	28	773 0 0
Karachi ..	166	1,963 0 0	120	1,049 0 0
Hyderabad ...	126	552 0 0	40	204 0 0
Sukkur ...	315	1,565 0 0	56	1,156 0 0
Larkana ...	427	797 0 0	26	215 0 0
Mirpurkhas ..	101	705 0 0	8	88 0 0
Nawabshah ...	370	1,650 0 0	12	236 0 0
Total ...	1,505	7,232 0 0	290	3,721 0 0
Grand Total ...	3,362	42,837 0 0	3,273	2,63,108 0 0
Total of previous year— 1929-30 ...	3,590	35,502 0 0	3,641	2,01,598 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1931

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Ahmednagar ...	2	2	1	1	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	2	2	1	1	...	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Grand Total ...	2	2	1	1	...	...	
Total of previous year— 1929-30 ...	10	13	12	1	1,890	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1931

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	65	491	126	131	5,98,214 0 0	53,680 0 0	100	
Ahmedabad ...	32	50	61	61	8,250 0 0	.....	...	
Broach ...	...	2	2	2	25 0 0	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Surat ...	9	53	63	62	.....	.....	...	
Thána ...	2	7	9	9	2,288 0 0	.....	...	
Ahmednagar ...	...	...	...	...	... ..	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	..	...	...	.....	.....	...	
Násik ...	2	7	7	7	.....	.....	...	
Poona ...	9	37	43	35	9,261 0 0	.....	...	
Sátára ...	4	5	9	9	30 0 0	.....	...	
Sholápur ...	1	14	15	14	2,862 0 0	.....	...	
Belgaum ...	...	6	1	1	1,187 0 0	16 0 0	...	
Bijápur ...	...	1	1	...	465 0 0	35 0 0	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Kolába ...	1	1	1	1	58 0 0	.....	...	
Ratnágiri ...	2	6	8	5	89 0 0	.....	...	
Aden ...	...	4	...	4	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	127	684	345	341	6,22,729 0 0	53,731 0 0	100	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	5	5	5	4,468 0 0	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Total ...	...	5	5	5	4,468 0 0	.....	...	
Grand Total ...	127	689	350	346	6,27,197 0 0	53,731 0 0	100	
Total of previous year— 1929-30 ...	161	753	299	369	3,51,554 0 0	10,902 0 0	100	

General Stamp Office,
Bombay, 29th June 1931.

J. W. SMYTH,
Superintendent of Stamps.

Da 1—2

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For the year ending 31st March 1932

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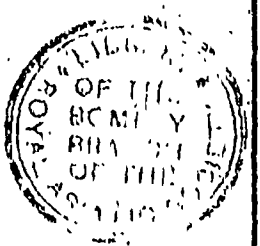

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1932

	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	64,46,642*	78,599	58,733	14,719	34,779	2,431	1,89,261	62,57,381
Do. Sind	7,64,070	16,825	12,208	2,602	5,926	1,155	38,746	7,25,324
Total ...	72,10,712*	95,424	70,941	17,321	40,705	3,616	2,28,007	69,82,705*
Under the Court Fees Act, Bombay	70,96,126	46,964	1,45,944	10,476	24,396	1,504	2,29,284	68,66,842
Do. Sind	9,40,106	7,858	2,125	1,739	5,223	1,197	18,142	9,21,964
Total ...	80,36,232	54,822	1,48,069	12,215	29,619	2,701	2,47,426	77,88,806
Grand Total ...	1,52,46,944*	1,50,246	2,19,010	29,536	70,324	6,317	4,75,433	1,47,71,511*
Total of previous years 1929-30 ...	1,65,40,561†	1,64,062	2,47,156	39,707	71,168	9,492	5 31 585	1,60,08,976
Do. 1930-31 ...	1,46,75,757†	1,51,907	2,40,159	29,078	71,907	9,357	5,02,439	1,41,73,319*

* This amount includes Rs. 12,500 which represent the Provincial share of sale-proceeds on account of united stamps credited to Non-Postal Revenue Government Memorandum Finance Department, No. 80 A, dated 29th July 1932.

† This amount does not include Rs. 2,35,500 the Provincial share of sale proceeds of united stamps as it was not known till 4th July 1932.

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1932

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probate and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	23,74,836	...	...	220	23,75,056	5,86,094
Ahmedabad ...	3,30,528	...	...	535	3,31,063	
Broach ...	1,24,336	...	...	6	1,24,342	
Kaira ...	2,93,957	...	...	...	2,93,957	
Surat ...	2,33,406	...	...	5	2,33,411	
Thána ...	2,27,886	...	...	...	2,27,886	
Ahmednagar ...	2,25,765	...	...	2,120	2,27,885	
East Khándesh ...	5,86,246	...	...	...	5,86,246	
West Khándesh ...	2,29,211	...	...	318	2,29,529	
Násik ...	3,03,862	...	...	...	3,03,862	
Poona ...	5,19,353	...	...	3	5,19,356	
Satára ...	2,49,144	...	...	107	2,49,251	78,420
Sholápur ...	2,54,888	...	...	25	2,54,913	
Belgaum ...	2,58,815	...	...	4,332	2,63,147	
Bijápur ...	1,68,749	...	...	4	1,68,753	
Dhárwár ...	3,17,060	...	...	...	3,17,060	
Kánara ...	89,222	...	...	...	89,222	
Kolába ...	1,04,845	...	...	...	1,04,845	
Ratnágiri ...	1,47,010	...	...	8	1,47,018	
Aden ...	44,119	...	...	...	44,119	
Baroda ...	5,203	...	...	2	5,205	
Total ...	70,88,441	...	...	7,685	70,96,126	6,64,514
Sind						
Central Stamp Office, Karachi.	2,68,116	...	...	...	2,68,116	
Karáchi ...	28,365	...	...	...	28,365	
Hyderabad ...	1,25,925	...	...	...	1,25,925	
Sukkur ...	2,31,767	...	...	...	2,34,767	14,627
Lárkána ...	1,21,231	...	...	...	1,21,231	
Mirpurkhás ...	50,432	...	...	...	50,432	
Nawabsháh ...	77,183	...	...	...	77,183	
Dadu ...	34,087	...	...	...	34,087	
Total ...	9,40,106	...	...	...	9,40,106	14,627
Grand Total ...	80,28,547	...	...	7,685	80,36,232	6,79,141
Total of previous years—						
1929-30 ...	88,42,962	...	...	100	88,43,062	11,07,567
1930-31 ...	83,80,608	...	...	3,111	83,84,022	11,40,397

STATEMENT III

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1932

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,75,576 0 0	75,463 0 0	17,09,595 0 0	3,10,517 0 0	1,59,922 0 0
Ahmedabad ...	2,74,467 0 0	552 0 0	.....	340 0 0	.....
Broach ...	69,022 0 0	135 0 0	.....	.....	.....
Kaira ...	1,39,125 0 0	42 0 0	.....	.....	.....
Surat ...	1,60,020 0 0	322 0 0	.....	.....	.....
Thána ...	75,721 0 0	.....	.....	.....	.....
Ahmednagar ...	80,981 0 0	.....	.....	.....	.....
East Khándesh ...	2,00,924 0 0	7 0 0	.....	.....	.....
West Khándesh ...	76,100 0 0	18 0 0	.....	.....	.....
Násik ...	92,595 0 0	25 0 0	.....	.....	.....
Poona ...	1,82,997 0 0	81 0 0	.....	.....	.....
Satára ...	1,18,630 0 0	19 0 0	.....	.....	1,425 0 0
Sholápur ...	92,613 0 0	.....	.....	.....	.....
Belgaum ...	1,48,690 0 0	.....	.....	.....	.....
Bijápur ...	90,231 0 0	.....	.....	.....	.....
Dhárwár ...	1,56,263 0 0	.....	.....	.....	.....
Kánara ...	35,857 0 0	.....	.....	.....	.....
Kolaba ...	54,000 0 0	.....	.....	.....	.....
Ratnágiri ...	65,285 0 0	.....	.....	.....	.....
Aden ...	6,427 0 0	.....	22,085 0 0	13,916 0 0	528 0 0
Baroda ...	1,792 0 0	.....	.....	.....	.....
Total ...	22,87,316 0 0	76,664 0 0	17,31,680 0 0	2,24,773 0 0	1,61,875 0 0
Sind					
Central Stamp Office, Karachi.	49,336 0 0	11,833 0 0	1,88,273 0 0	30,244 0 0	15,024 0 0
Karáchi ...	13,040 0 0	70 0 0	.....	.....	.....
Hyderabad ...	96,979 0 0	660 0 0	.....	.....	12,762 0 0
Sukkur ...	1,54,687 0 0	2,066 0 0	.....	.....	22 0 0
Lárkána ...	82,544 0 0	569 0 0	5 0 0	.....	.....
Mirpurkhás ...	23,709 0 0	44 0 0	.....	.....	.....
Nawábsháh ...	43,005 0 0	15 0 0	.....	.....	.....
Dadu ...	14,042 0 0	33 0 0	.....	.....	.....
Total ...	4,77,342 0 0	15,290 0 0	1,88,278 0 0	30,244 0 0	27,808 0 0
Grand Total ...	27,64,658 0 0	91,954 0 0	19,19,958 0 0	2,55,017 0 0	1,89,683 0 0
Total of previous years –					
1929-30 ...	33,53,986 0 0	1,69,818 0 0	24,56,495 0 0	4,61,538 0 0	2,21,797 0 0
1930-31 ...	29,12,567 0 0	74,497 0 0	16,96,153 0 0	2,82,775 0 0	1,91,464 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Half anna and one anna unified Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	.....	2,47,759 0 0	40,500 0 0	5,420 0 0	30,166 0 0
Ahmedabad ...	.....	47,842 0 0	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Surat ...	.....	8,392 0 0	.....	100 0 0	.....
Thána ...	.....	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	1,116 0 0	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Sátára ...	.....	72 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Aden ...	.....	.....	.....	1,748 0 0	.....
Baroda ...	.....	.....	.....	.....	.....
Total ...	†12,50,000 0 0	3,05,181 0 0	40,500 0 0	7,268 0 0	30,166 0 0
Sind					
Central Stamp Office, Karachi.	.....	6,142 0 0	.....	1,484 0 0	594 0 0
Karáchi ...	.....	.....	.....	.....	.....
Hyderabad ...	.....	205 0 0	.....	.....	.....
Sukkur ...	.....	.....	.....	20 0 0	.....
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Dadu ...	.....	.....	.....	.....	.....
Total ...	.....	6,347 0 0	.....	1,504 0 0	594 0 0
Grand Total ...	†12,50,000 0 0	3,11,528 0 0	40,500 0 0	8,772 0 0	30,760 0 0
Total of previous years—					
1929-30 ...	.....	4,91,274 0 0	64,500 0 0	12,516 0 0	35,881 0 0
1930-31 ...	.....	4,26,488 0 0	42,000 0 0	12,526 0 0	24,411 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This amount represents the Provincial share of sale-proceeds of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	3,701 0 0	7,306 0 0	14,145 0 0	2,58,218 0 0	29,38,288 0 0
Ahmedabad ...	.....	.....	981 0 0	4,070 0 0	3,28,252 0 0
Broach ...	.....	.....	.....	1,480 0 0	70,637 0 0
Kaira ...	.....	.....	.....	2,247 0 0	1,41,414 0 0
Surat ...	.....	.....	.....	2,287 0 0	1,61,121 0 0
Thána ...	.....	.....	.....	2,640 0 0	78,361 0 0
Ahmednagar ...	.....	.....	.....	1,595 0 0	82,576 0 0
East Khándesh ...	.....	.....	.....	2,068 0 0	2,04,115 0 0
West Khándesh ...	.....	.....	94 0 0	1,174 0 0	77,386 0 0
Násik ...	.....	.....	.....	4,240 0 0	96,860 0 0
Poona ...	.....	.....	.....	7,966 0 0	1,91,044 0 0
Sátára ...	.....	.....	.....	2,783 0 0	1,22,939 0 0
Sholápur ...	.....	.....	.....	3,948 0 0	96,561 0 0
Belgáum ...	.....	.....	.....	1,102 0 0	1,49,792 0 0
Bijápur ...	.....	.....	.....	1,744 0 0	91,975 0 0
Dhárwár ...	.....	.....	.....	2,371 0 0	1,58,634 0 0
Kánara ...	.....	.....	.....	451 0 0	36,308 0 0
Kolába ...	.....	.....	.....	2,178 0 0	56,178 0 0
Ratnágiri ..	.....	.....	.....	1,630 0 0	66,915 0 0
Aden ...	.....	.....	.....	800 0 0	45,504 0 0
Baroda ...	.....	.....	.....	.....	1,792 0 0
Total ...	3,701 0 0	7,306 0 0	15,220 0 0	3,04,992 0 0	51,96,642 0 0 *12,50,000 0 0
Sind					
Central Stamp Office, Karachi.	416 0 0	44 0 0	802 0 0	591 0 0	3,04,783 0 0
Karáchi ...	.....	.....	.....	6,155 0 0	19,265 0 0
Hyderabad ...	.....	.....	.....	1,615 0 0	1,12,221 0 0
Sukkur ...	.....	.....	.....	3,488 0 0	1,60,283 0 0
Lárkána ...	.....	.....	.....	868 0 0	83,986 0 0
Mirpurkhás ...	.....	.....	.....	914 0 0	24,667 0 0
Nawábsháh ...	.....	.....	.....	1,394 0 0	44,414 0 0
Dadu ...	.....	.....	.....	376 0 0	14,451 0 0
Total ...	416 0 0	44 0 0	802 0 0	15,401 0 0	7,64,070 0 0
Grand Total ...	4,117 0 0	7,350 0 0	16,022 0 0	3,20,393 0 0	59,60,712 0 0 *12,50,000 0 0
Total of previous years—					
1929-30 ...	5,199 0 0	6,572 0 0	17,404 0 0	4,00,519 0 0	†76,97,499 0 0
1930-31 ...	3,818 0 0	5,006 0 0	16,850 0 0	4,03,160 0 0	†62,91,735 0 0

* This amount represents the Provincial share of sale-proceeds of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

† This amount does not include the Provincial share of sale proceeds of unified stamps as it was not known till 29th July 1932.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1932

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	6	451	...	.....	451
Ahmedabad ...	30	2,183	...	7,040	9,223
Broach ...	13	883	...	2,091	2,974
Kaira ...	39	2,248	...	4,318	6,566
Surat ...	30	1,295	...	3,744	5,039
Thána ...	26	2,239	...	1,664	3,903
Ahmednagar ...	25	1,574	...	2,392	3,966
East Khándesh ...	74	4,288	...	6,504	10,792
West Khándesh ...	30	1,680	...	2,253	3,933
Násik ...	42	2,303	...	2,826	5,129
Poona ...	43	2,931	...	4,237	7,168
Sátára ...	37	1,971	...	3,685	5,656
Sholápur ...	18	1,619	...	2,626	4,245
Belgaum ...	77	1,721	...	4,724	6,445
Bijápur ...	104	1,217	...	2,816	4,033
Dhárwár ...	106	2,069	...	4,820	6,889
Kánára ...	21	728	...	1,113	1,841
Kolába ..	30	760	...	1,638	2,398
Ratnágiri ...	33	1,302	...	2,075	3,377
Aden ...	2	241	...	445	686
Baroda ...	2	41	...	56	97
Total ...	788	33,744	...	61,067	94,811
Sind					
Central Stamp Office, Karachi.	10	419	...	2,760	3,179
Karachi ...	28	239	...	426	665
Hyderabad ...	73	732	...	2,476	3,208
Sukkur ...	129	1,527	...	3,853	5,380
Larkana ...	53	986	...	2,321	3,307
Mirpurkhas ...	40	393	...	660	1,053
Nawabshah ...	71	606	...	1,434	2,040
Dadu ...	42	282	...	440	722
Total ...	446	5,184	...	14,370	19,554
Grand Total ...	1,234	38,928	...	75,437	1,14,365
Total of previous years—					
1929-30 ...	1,224	39,531	...	94,375	1,33,906
1930-31 ...	1,226	41,106	...	79,672	1,20,778

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1932

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	300	3,132 0 0	1,703	2,10,631 0 0
Ahmedabad ...	233	2,985 0 0	28	313 0 0
Broach ...	54	542 0 0	17	500 0 0
Kaira ...	101	1,291 0 0	69	918 0 0
Surat ...	11	93 0 0	53	1,862 0 0
Thána ...	120	930 0 0	88	1,702 0 0
Ahmednagar ...	79	2,241 0 0	50	240 0 0
East Khándesh ...	69	708 0 0	62	579 0 0
West Khándesh ...	8	329 0 0	64	1,073 0 0
Násik ...	26	1,230 0 0	113	2,979 0 0
Poona ...	68	687 0 0	87	500 0 0
Sátára ...	110	1,677 0 0	107	462 0 0
Sholápur ...	117	828 0 0	187	3,079 0 0
Belgaum ...	16	4,367 0 0	170	1,026 0 0
Bijápur ...	117	1,509 0 0	23	220 0 0
Dhárwár ...	153	1,956 0 0	42	476 0 0
Kánara ...	15	115 0 0	27	277 0 0
Kolába ...	66	481 0 0	37	232 0 0
Ratnágiri ...	41	136 0 0	47	355 0 0
Aden ...	11	704 0 0	9	96 0 0
Baroda ...	...	.....	.....	.....
Total ...	1,715	25,941 0 0	2,983	2,27,520 0 0
Sind				
Central Stamp Office, Karachi.	...	.....	32	561 0 0
Karachi ...	171	1,642 0 0	115	3,446 0 0
Hyderabad ...	132	912 0 0	21	660 0 0
Sukkur ...	376	2,965 0 0	6	475 0 0
Larkana ...	93	736 0 0	30	132 0 0
Mirpurkhas ...	115	883 0 0	4	27 0 0
Nawabshah ...	356	1,279 0 0	11	114 0 0
Dadu ...	170	335 0 0	8	41 0 0
Total ...	1,413	8,751 0 0	227	5,456 0 0
Grand Total ...	3,128	24,692 0 0	3,210	2,32,976 0 0
Total of previous years—				
1929-30 ...	3,590	35,502 0 0	3,641	2,01,598 0 0
1930-31 ...	3,362	42,837 0 0	3,273	2,63,108 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1932

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	3 (a)	2	2	...	190	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	4	5	4	...	155	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Aden ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	7	7	6	...	345	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Dadu ..	...						
Total ...	...	...	...	...	...	...	
Grand Total ...	7	7	6	...	345	...	
Total of previous years—							
1929-30 ...	10	13	12	1	1,890	...	
1930-31 ...	2	2	1	1	...		

(a) In two cases out of the three a total fine of Rs. 190 was imposed by the Chief Presidency Magistrate and the same was paid into the Court. The remaining case was compounded by the Chief Controlling Revenue Authority under section 70 (2) of the Indian Stamp Act of 1899 on payment of a penalty of Rs. 500 which amount was credited to " penalties " (column 5 of statement No. V).

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1932

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	60	437	129	134	6,06,200 0 0	11,643 0 0	50	
Ahmedabad ...	38	51	56	56	984 0 0	.....	...	
Broach ...	...	3	3	3	2,095 0 0	.....	...	
Kaira ...	...	...	...	...	.....	.....	...	
Surat ...	9	63	73	66	.....	.....	...	
Thána ...	1	5	3	2	153 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	2	10	12	11	.....	.....	...	
Poona ...	11	43	47	48	21,166 0 0	6 0 0	...	
Sátára ...	...	8	8	7	26 0 0	.....	...	
Sholápur ...	2	17	19	17	.....	732 0 0	...	
Belgaum ...	...	7	2	2	549 0 0	74 0 0	...	
Bijápur ...	2	2	150	...	.....	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Kolába ...	...	2	2	1	20 0 0	.....	...	
Ratnágiri ...	3	7	10	6	514 0 0	.....	...	
Aden ...	...	4	...	4	.....	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	128	659	513	357	6,31,707 0 0	12,455 0 0	50	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	...	...	...	.....	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Dadu ...	...	...	...	...	.....	.....	...	
Total ...	...	...	...	...	.....	.....	...	
Grand Total ...	128	659	513	357	6,31,707 0 0	12,455 0 0	50	
Total of previous years—								
1929-30 ...	161	753	299	369	3,51,554 0 0	10,902 0 0	100	
1930-31 ...	127	689	350	346	6,27,197 0 0	53,731 0 0	100	

General Stamp Office,
Bombay, 25th August 1932.

A. MASTER,
Superintendent of Stamps.

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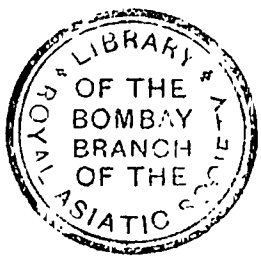
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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1933

1	Receipts	Charges						Net Receipts
		Discount, and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay...	69,63,913*	79,021	70,851	19,636	29,329	2,487	2,01,324	67,62,559*
Do. Sind	7,90,564	16,761	14,732	3,511	5,452	1,342	41,798	7,48,766
Total ...	77,54,477*	95,782	85,583	23,147	34,781	3,829	2,43,122	75,11,355*
Under the Court Fees Act, Bombay	73,99,663	46,814	1,14,714	10,974	27,026	1,683	2,01,411	71,98,252
Do. Sind	9,23,939	7,914	1,214	2,154	3,753	1,101	16,136	9,07,803
Total ..	83,23,602	54,728	1,15,928	13,128	30,779	2,984	2,17,547	81,06,055
Grand Total ...	1,60,78,079*	1,50,510	2,01,511	36,275	65,560	6,813	4,60,669	1,56,17,410*
Total of previous year 1931-32 ...	1,52,46,944*	1,50,246	2,19,010	29,536	70,324	6,317	4,75,433	1,47,71,511*

* This amount includes Rs. 12,50,000 which represent the Provincial share of sale-proceeds on account of unitied stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1933

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probate and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ..	25,68,835	...	...	...	25,68,835	10,14,159
Ahmedabad ...	3,38,474	...	...	502	3,38,976	
Broach ...	1,23,101	...	...	776	1,23,877	
Kaira ...	3,09,001	...	...	9	3,09,010	
Surat ...	2,29,182	...	...	1	2,29,183	
Thána ...	2,38,829	...	...	9	2,38,838	
Ahmednagar ...	2,35,692	...	...	629	2,36,321	
East Khándesh ...	6,35,899	...	...	21	6,35,920	
West Khándesh ...	2,54,494	...	...	57	2,54,551	
Násik ...	3,18,775	...	...	21	3,18,796	
Poona ...	4,76,397	...	...	...	4,76,397	75,739
Satára ...	2,55,078	...	...	33	2,55,111	
Sholápur ...	2,71,298	...	...	765	2,72,063	
Belgaum ...	2,63,608	...	...	3,653	2,67,261	
Bijápur ...	1,82,162	...	...	...	1,82,162	
Dhárwár ...	3,30,441	...	...	142	3,30,583	
Kánara ...	89,075	...	...	2	89,077	
Kolába ...	1,21,149	...	...	...	1,21,149	
Ratnágiri ...	1,44,899	...	...	16	1,44,915	
Baroda ...	6,638	...	...	...	6,638	
Total ...	73,93,027	...	...	6,636	73,99,663	10,89,898
Sind						
Central Stamp Office, Karachi.	2,31,579	...	...	...	2,31,579	
Karáchi ...	29,768	...	...	...	29,768	
Hyderabad ...	1,16,648	...	...	...	1,16,643	
Sukkur ...	2,45,736	...	...	2	2,45,738	17,731
Lárkána ...	1,00,900	...	...	...	1,00,900	
Mirpurkhás ...	53,399	...	...	...	53,399	
Nawabsháh ...	80,546	...	...	...	80,546	
Dadu ...	65,366	...	...	...	65,366	
Total ...	9,23,937	...	...	2	9,23,939	17,731
Grand Total ..	83,16,964	...	...	6,638	83,23,602	11,07,629
Total of previous year 1931-32 ..	80,28,547	...	...	7,685	80,36,232	6,79,141

STATEMENT III

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1933

District	*Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	9,12,641 0 0	41,013 0 0	17,69,739 0 0	2,74,045 0 0	1,93,557 0 0
Ahmedabad ...	3,43,279 0 0	662 0 0	.....	148 0 0	.....
Broach ...	74,455 0 0	1 0 0	.....	.....	.....
Kaira ...	1,39,695 0 0	1 0 0	.....	.....	.....
Surat ...	1,51,819 0 0	10 0 0	.....	.....	.....
Thána ...	82,644 0 0	.....	.....	.....	.....
Ahmednagar ...	85,892 0 0	.....	.....	.....	.....
East Khándesh ...	2,26,671 0 0	21 0 0	.....	.....	.....
West Khándesh ...	79,148 0 0	6 0 0	.....	.....	.....
Násik ...	95,056 0 0	23 0 0	.....	.....	.....
Poona ...	2,24,068 0 0	61 0 0	.....	.....	.....
Satára ...	1,23,204 0 0	19 0 0	.....	.....	1,523 0 0
Sholápur ...	1,00,203 0 0	37 0 0	42 0 0	.....	.....
Belgaum ...	1,62,853 0 0	.....	.....	.....	.....
Bijápur ...	95,380 0 0	.....	.....	.....	.....
Dhárwár ...	1,63,676 0 0	.....	.....	.....	.....
Kánara ...	35,907 0 0	.....	.....	.....	.....
Kolaba ...	52,617 0 0	.....	.....	.....	.....
Ratnágiri ...	66,030 0 0	.....	.....	.....	.....
Baroda ...	1,816 0 0	.....	.....	.....	.....
Total ...	25,16,953 0 0	41,854 0 0	17,69,771 0 0	2,74,193 0 0	1,94,880 0 0
Sind					
Central Stamp Office, Karachi.	46,987 0 0	13,883 0 0	1,99,728 0 0	40,542 0 0	25,230 0 0
Karáchi ...	10,291 0 0	60 0 0	.....	.....	.....
Hyderabad ...	93,993 0 0	587 0 0	.....	.....	17,700 0 0
Sukkur ...	1,51,015 0 0	2,003 0 0	.....	.....	62 0 0
Lárkána ...	64,355 0 0	466 0 0	33 0 0	.....	.....
Mirpurkhás ...	29,462 0 0	27 0 0	.....	.....	.....
Nawábsháh ...	42,641 0 0	38 0 0	.....	.....	.....
Dadu ...	25,208 0 0	53 0 0	.....	.....	.....
Total ...	4,63,952 0 0	17,116 0 0	1,99,761 0 0	40,542 0 0	42,992 0 0
Grand Total ...	29,80,905 0 0	58,970 0 0	19,69,532 0 0	3,14,735 0 0	2,37,872 0 0
Total of previous year 1931-32 ...	27,64,658 0 0	91,954 0 0	19,19,958 0 0	2,55,017 0 0	1,89,683 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Half anna and one anna unified Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	.....	3,53,662 0 0	55,500 0 0	5,710 0 0	34,474 0 0
Ahmedabad ...	.....	47,798 0 0	.....	.....	.....
Broach ...	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....
Surat ...	.....	9,312 0 0	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....
East Khándesh ...	.....	1,390 0 0	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....
Poona ...	.....	.....	.....	.....	.....
Sátára ...	.....	55 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....
Baroda ...	.....	.....	.....	.....	.....
Total	†12,50,000 0 0	4,12,317 0 0	55,500 0 0	5,710 0 0	34,474 0 0
Sind					
Central Stamp Office, Karachi.	.....	7,359 0 0	.....	830 0 0	523 0 0
Karáchi ...	.....	.....	.....	.....	.....
Hyderabad ...	.....	266 0 0	.....	2 0 0	.....
Sukkur ...	.....	.....	.....	.....	.....
Lárkána ...	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....
Dadu ...	.....	.....	.....	.....	.....
Total ...	.....	7,625 0 0	.....	832 0 0	623 0 0
Grand Total ...	†12,50,000 0 0	4,19,942 0 0	55,500 0 0	6,542 0 0	35,097 0 0
Total of previous year 1931-32 ...	†12,50,000 0 0	3,11,528 0 0	49,500 0 0	8,772 0 0	30,760 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyars' Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This amount represents the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 28th July 1932).

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	7,048 0 0	6,209 0 0	15,940 0 0	3,21,464 0 0	32,90,592 0 0
Ahmedabad ...	.....	.....	.....	18,931 0 0	4,10,878 0 0
Broach ...	.....	.....	.....	533 0 0	74,989 0 0
Kaira ...	.....	.....	.....	3,566 0 0	1,43,262 0 0
Surat ...	.....	.....	.....	2,880 0 0	1,64,021 0 0
Thána ...	.....	.....	.....	1,962 0 0	84,606 0 0
Ahmednagar ...	.....	.....	.....	799 0 0	86,691 0 0
East Khándesh ...	.....	.....	.....	2,831 0 0	2,30,903 0 0
West Khándesh ...	.....	.....	.....	1,206 0 0	80,360 0 0
Násik ...	.....	.....	.....	4,207 0 0	99,285 0 0
Poona ...	.....	.....	.....	6,559 0 0	2,30,688 0 0
Sátára ...	.....	.....	.....	1,495 0 0	1,26,096 0 0
Sholápur ...	.....	.....	.....	1,945 0 0	1,02,227 0 0
Belgáum ...	.....	.....	.....	1,340 0 0	1,64,193 0 0
Bijápur ...	.....	.....	.....	1,883 0 0	97,263 0 0
Dhárwár ...	.....	.....	.....	2,984 0 0	1,66,660 0 0
Kánara ...	.....	.....	.....	428 0 0	36,335 0 0
Kolába ...	.....	.....	.....	2,181 0 0	54,798 0 0
Ratnágiri ...	.....	.....	122 0 0	1,798 0 0	67,950 0 0
Baroda ...	.....	.....	.....	.....	1,816 0 0
Total ...	7,048 0 0	6,209 0 0	16,062 0 0	3,79,042 0 0	57,13,913 0 0 *12,50,000 0 0
Sind					
Central Stamp Office, Karachi.	620 0 0	16 0 0	567 0 0	618 0 0	3,37,003 0 0
Karáchi ...	.....	.....	.....	9,112 0 0	19,463 0 0
Hyderabad ...	.....	.....	.....	777 0 0	1,13,325 0 0
Sukkur ...	.....	.....	.....	2,069 0 0	1,55,148 0 0
Lárkána ...	.....	.....	.....	468 0 0	65,322 0 0
Mirpurkhás ...	.....	.....	.....	930 0 0	30,419 0 0
Nawábsháh ...	.....	.....	.....	1,256 0 0	43,935 0 0
Dadu ...	.....	.....	.....	688 0 0	25,949 0 0
Total ...	620 0 0	16 0 0	567 0 0	15,918 0 0	7,90,564 0 0
Grand Total ...	7,668 0 0	6,225 0 0	16,629 0 0	3,94,960 0 0	65,04,477 0 0 *12,50,000 0 0
Total of previous year 1931-32 ...	4,117 0 0	7,350 0 0	16,022 0 0	3,20,393 0 0	59,60,712 0 0 *12,50,000 0 0

* This amount represents the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1933

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	6	466	...	.....	466
Ahmedabad ...	29	2,262	...	6,813	9,075
Broach ...	12	883	...	2,264	3,147
Kaira ...	37	2,279	...	4,280	6,559
Surat ...	30	1,270	...	3,704	4,974
Thána ...	30	2,219	...	1,746	3,965
Ahmednagar ...	25	1,670	...	2,504	4,174
East Khándesh ...	64	4,756	...	7,217	11,973
West Khándesh ...	28	1,820	...	2,337	4,157
Násik ...	40	2,416	...	2,833	5,249
Poona ...	44	2,884	...	4,541	7,425
Sátára ...	38	2,047	...	3,811	5,858
Sholápur ...	18	1,794	...	2,758	4,552
Belgaum ...	73	1,863	...	5,136	6,999
Bijápur ...	104	1,267	...	2,968	4,235
Dhárwár ...	106	2,140	...	4,922	7,062
Kánara ...	21	735	...	1,110	1,845
Kolába ..	28	863	...	1,553	2,416
Ratnágiri ...	30	934	...	2,052	2,986
Baroda ...	2	53	...	57	110
Total ...	765	34,621	...	62,606	97,227
Sind					
Central Stamp Office, Karachi.	10	342	...	2,979	3,321
Karachi ...	28	257	...	319	576
Hyderabad ...	73	715	...	2,587	3,302
Sukkur ...	129	1,575	...	3,784	5,359
Larkana ...	53	769	...	1,902	2,671
Mirpurkhas ...	44	408	...	733	1,141
Nawabshah ...	78	635	...	1,858	1,993
Dadu ...	40	559	...	779	1,338
Total ...	455	5,260	...	14,441	19,701
Grand Total ...	1,220	39,881	...	77,047	1,16,928
Total of previous year 1931-32 ...	1,234	38,928	...	75,437	1,14,365

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1933

District	By Courts or persons receiving evidence under section 35 of Act II of 1899				By Collector under sections 32, 37, 40 and 41 of Act II of 1899			
	Number of cases dealt with	Duty and penalty realised			Number of cases dealt with	Duty and penalty realised		
1	2	3			4	5		
		Rs.	a.	p.		Rs.	a.	p.
Bombay ...	322	3,102	0	0	1,680	2,93,327	0	0
Ahmedabad ...	276	2,957	0	0	53	15,416	0	0
Broach ...	82	960	0	0	44	342	0	0
Kaira ...	134	1,244	0	0	71	1,731	0	0
Surat ...	17	113	0	0	58	1,292	0	0
Thána ...	113	1,355	0	0	44	602	0	0
Ahmednagar ...	76	696	0	0	36	193	0	0
East Khándesh ...	62	674	0	0	71	980	0	0
West Khándesh ...	31	494	0	0	51	721	0	0
Násik ...	49	1,452	0	0	86	2,729	0	0
Poona ...	132	1,948	0	0	138	4,220	0	0
Sátára ...	123	1,117	0	0	97	266	0	0
Sholápur ...	137	1,146	0	0	131	1,508	0	0
Belgaum ...	30	3,551	0	0	105	1,394	0	0
Bijápur ...	99	1,017	0	0	78	846	0	0
Dhárwár ...	155	2,518	0	0	65	564	0	0
Kánara ...	20	240	0	0	25	166	0	0
Kolába ...	75	715	0	0	49	323	0	0
Ratnágiri ...	60	97	0	0	30	316	0	0
Baroda ...	1	5	0	0	.....	.....		
Total ...	1,994	25,401	0	0	2,912	3,26,936	0	0
Sind								
Central Stamp Office, Karachi. ...	...	.....			22	386	0	0
Karachi ...	157	1,436	0	0	88	2,621	0	0
Hyderabad ...	133	622	0	0	18	121	0	0
Sukkur ...	270	1,662	0	0	4	351	0	0
Larkana ...	127	379	0	0	21	87	0	0
Mirpurkhas ...	105	886	0	0	5	43	0	0
Nawabshah ...	351	1,070	0	0	9	196	0	0
Dadu ...	270	508	0	0	15	163	0	0
Total ...	1,413	6,563	0	0	182	3,958	0	0
Grand Total ...	3,407	31,964	0	0	3,094	3,30,894	0	0
Total of previous year 1931-32 ...	3,128	24,692	0	0	3,210	2,32,976	0	0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1933

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	1	2	1	...	200	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach ...	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	3	4	4	...	120	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	1	1	1	...	35	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	1	1	1	...	100	...	
Kánara ...	...	...	...	...	...	...	
Kolába ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Baroda ...	...	...	...	...	...	...	
Total ...	6	8	7	...	455	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	1	1	...	1	...	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Dadu ...	...						
Total ...	1	1	...	1	...	...	
Grand Total ...	7	9	7	1	455	...	
Total of previous year 1931-32 ...	7	7	6	...	345	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1933

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	55	443	119	139	3,10,765 0 0	1,86,839 0 0	...	
Ahmedabad ...	46	54	76	76	3,904 0 0	.....	...	
Broach ...	...	9	9	9	3,251 0 0	.....	...	
Kaira ...	...	11	11	11	.....	.....	...	
Surat ...	6	32	38	24	.....	.....	...	
Thána ...	3	7	9	9	1,265 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	1	12	12	11	.....	.....	...	
Poona ...	5	37	38	32	6,192 0 0	1,807 0 0	...	
Sátára ...	1	4	5	4	27 0 0	.....	...	
Sholápur ...	2	10	12	11	.....	590 0 0	...	
Belgaum ...	...	5	2	2	370 0 0	150 0 0	...	
Bijápur ...	...	2	2	...	1,990 0 0	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Kolába ...	1	1	2	1	152 0 0	.....	...	
Ratnágiri ...	4	5	9	5	410 0 0	.....	...	
Baroda ...	...	...	...	...	.....	.....	...	
Total ...	123	632	344	334	3,28,326 0 0	1,89,386 0 0	...	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	...	...	...	.....	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Dadu ...	...	...	...	...	.....	.....	...	
Total ...	...	...	...	...	.....	.....	...	
Grand Total ...	123	632	344	334	3,28,326 0 0	1,89,386 0 0	...	
Total of previous year 1931-32 ...	128	659	513	357	6,31,707 0 0	12,455 0 0	50	

General Stamp Office,
Bombay, 28th June 1933.

A. MASTER,
Superintendent of Stamps.

Bk Da 2—2

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Presidency and Sind

For the year ending 31st March 1934

[Price—Anna 1 or 1d.]

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1934

—	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	73,18,369	66,992	2,03,036	21,366	27,400	2,195	3,20,988	69,97,381
Do. Sind	8,40,621	14,299	10,257	4,607	6,062	1,169	36,394	8,04,227
Total ...	81,58,990*	81,291	2,13,292	25,973	33,462	3,364	3,57,382	78,01,608
Under the Court Fees Act, Bombay	71,61,224	40,562	1,12,532	8,490	26,929	1,498	1,90,311	69,70,913
Do. Sind	7,96,108	6,820	1,369	1,693	2,863	801	13,546	7,82,562
Total ...	79,57,332	47,382	1,14,201	10,183	29,792	2,299	2,03,857	77,53,475
Grand Total ...	1,61,16,322*	1,28,673	3,27,493	36,156	63,254	5,663	5,61,239	1,55,55,083
Total of previous year 1932-33 ...	1,60,78,079*	1,50,510	2,01,511	36,275	65,560	6,813	4,60,669	1,56,17,410*

* This amount includes Rs. 12,50,000 which represent the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1934

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	25,79,758	...	...	73	25,79,831	9,22,064
Ahmedabad ...	3,28,883	...	...	2,508	3,31,391	
Broach and Panch Mahals.	1,36,160	...	...	1,333	1,37,493	
Kaira ...	2,57,885	...	...	11	2,57,896	
Surat ...	2,03,532	...	...	...	2,03,532	
Thána ...	3,00,454	...	...	19	3,00,473	
Ahmednagar ...	2,18,788	...	...	596	2,19,384	
East Khándesh ...	5,98,988	...	...	3	5,98,991	
West Khándesh ...	2,56,259	...	...	484	2,56,743	
Násik ...	3,01,072	...	...	55	3,01,127	75,754
Poona ...	4,34,770	...	...	37	4,34,807	
Satára ...	2,40,958	...	...	16	2,40,974	
Sholápur ...	2,60,744	...	...	52	2,60,796	
Belgaum ...	2,70,636	...	...	4,101	2,74,737	
Bijápur ...	1,88,229	...	...	...	1,88,229	
Dhárwár ...	3,06,981	...	...	209	3,07,190	
Kánara ...	92,149	...	...	5	92,154	
Kolába ...	33,773	...	...	...	33,773	
Ratnágiri ...	1,41,694	...	...	9	1,41,703	
Total ...	71,51,713	...	...	9,511	71,61,224	9,97,818
Sind						
Central Stamp Office, Karachi.	2,05,351	...	...	...	2,05,351	
Karáchi ...	26,045	...	...	599	26,644	
Hyderabad ...	1,07,667	...	...	2	1,07,669	
Sukkur ...	1,98,442	...	...	522	1,98,964	15,148
Lárkána ...	82,718	...	...	...	82,718	
Mirpurkhás ...	48,096	...	...	1	48,097	
Nawabsháh ...	68,941	...	...	...	68,941	
Dadu ...	57,686	...	...	38	57,724	
Total ...	7,94,946	...	...	1,162	7,96,108	15,148
Grand Total ...	79,46,659	...	...	10,673	79,57,332	10,12,966
Total of previous year 1932-33 ...	83,16,964	...	...	6,638	83,23,602	11,07,629

STATEMENT III

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1934

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Revenue Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	9,31,691 0 0	43,896 0 0	18,27,457 0 0	2,59,633 0 0	53,421 0 0
Ahmedabad ...	3,66,699 0 0	684 0 0	.....	309 0 0	14,053 0 0
Broach and Panch Mahals.	83,601 0 0	.....	.....	.....	3,588 0 0
Kaira ...	1,24,964 0 0	27 0 0	.....	.....	5,871 0 0
Surat ...	1,54,883 0 0	25 0 0	.....	.....	5,564 0 0
Thána ...	96,351 0 0	.....	.....	.....	4,319 0 0
Ahmednagar ...	78,525 0 0	.....	.....	.....	3,148 0 0
East Khándesh ...	2,10,360 0 0	20 0 0	.....	.....	7,564 0 0
West Khándesh ...	80,582 0 0	5 0 0	.....	.....	2,898 0 0
Násik ...	94,158 0 0	40 0 0	.....	.....	3,809 0 0
Poona ...	2,14,219 0 0	156 0 0	.....	.....	8,630 0 0
Satára ...	1,09,874 0 0	21 0 0	.....	.....	4,635 0 0
Sholápur ...	96,328 0 0	11 0 0	.....	.....	3,219 0 0
Belgaum ...	1,53,406 0 0	1 0 0	.....	.....	3,399 0 0
Bijápur ...	62,528 0 0	.....	.....	.....	1,896 0 0
Dhárwár ...	1,38,101 0 0	.....	.....	.....	4,381 0 0
Kánara ...	34,008 0 0	.....	.....	.....	1,044 0 0
Kolaba ...	17,027 0 0	.....	.....	.....	.....
Ratnágiri ...	59,549 0 0	.....	.....	.....	2,365 0 0
Total ...	24,31,854 0 0	44,886 0 0	18,27,457 0 0	2,59,942 0 0	1,33,712 0 0
Sind					
Central Stamp Office, Karachi.	40,192 0 0	13,245 0 0	2,42,817 0 0	38,043 0 0	11,695 0 0
Karáchi ...	8,932 0 0	49 0 0	.....	.....	196 0 0
Hyderabad ...	89,845 0 0	543 0 0	.....	.....	3,476 0 0
Sukkur ...	1,18,097 0 0	2,030 0 0	3 0 0	.....	3,886 0 0
Lárkána ...	51,339 0 0	627 0 0	4 0 0	.....	1,364 0 0
Mirpurkhás ...	31,096 0 0	43 0 0	.....	.....	913 0 0
Nawábsháh ...	43,560 0 0	24 0 0	.....	.....	647 0 0
Dadu ...	24,371 0 0	45 0 0	.....	.....	800 0 0
Total ...	4,07,432 0 0	16,606 0 0	2,42,824 0 0	38,043 0 0	23,477 0 0
Grand Total ...	28,39,286 0 0	61,492 0 0	20,70,281 0 0	2,97,985 0 0	1,56,189 0 0
Total of previous year 1932-33 ...	29,80,905 0 0	58,970 0 0	19,69,532 0 0	3,14,735 0 0	.....

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	Insurance Stamps	Half anna and one anna unified Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	1,89,910 0 0	.....	5,71,679 0 0	55,500 0 0	5,102 0 0	43,388 0 0
Ahmedabad ...	.....	.....	60,839 0 0	.....	.....	.....
Broach and Panch Mahals.	.....	.....	.....	.....	.....	.....
Kaira ...	.....	.....	.....	.....	.....	.....
Surat ...	.....	.....	15,3.0 0 0	.....	.....	.....
Thána ...	.....	.....	.....	.....	.....	.....
Ahmednagar ...	.....	.....	.....	.....	.....	.....
East Khándesh ...	.....	.....	1,068 0 0	.....	.....	.....
West Khándesh ...	.....	.....	.....	.....	.....	.....
Násik ...	.....	.....	.....	.....	.....	.....
Poona ...	.....	.....	21 0 0	.....	.....	.....
Sátára ...	1,905 0 0	.....	65 0 0	.....	.....	.....
Sholápur ...	.....	.....	.....	.....	.....	.....
Belgaum ...	.....	.....	.....	.....	.....	.....
Bijápur ...	.....	.....	.....	.....	.....	.....
Dhárwár ...	.....	.....	100 0 0	.....	.....	.....
Kánara ...	.....	.....	.....	.....	.....	.....
Kolába ...	.....	.....	.....	.....	.....	.....
Ratnágiri ...	.....	.....	.....	.....	.....	.....
Total ...	1,91,815 0 0	†12,50,000 0 0	6,49,672 0 0	55,500 0 0	5,102 0 0	43,388 0 0
Sind						
Central Stamp Office, Karachi.	66,656 0 0	.....	7,842 0 0	13,000 0 0	710 0 0	557 0 0
Karáchi ...	.....	.....	.....	.....	.....	.....
Hyderabad ...	14,014 0 0	.....	212 0 0	.....	.....	.....
Sukkur ...	40 0 0	.....	.....	.....	.....	.....
Lárkána ...	.....	.....	.....	.....	.....	.....
Mirpurkhás ...	.....	.....	.....	.....	.....	.....
Nawábsháh ...	.....	.....	.....	.....	.....	.....
Dadu ...	.....	.....	.....	.....	.....	.....
Total ...	80,710 0 0	.....	8,054 0 0	13,000 0 0	710 0 0	557 0 0
Grand Total ...	2,72,525 0 0	†12,50,000 0 0	6,57,126 0 0	68,500 0 0	5,812 0 0	43,945 0 0
Total of previous year 1932-33 ...	2,37,672 0 0	†12,50,000 0 0	4,19,842 0 0	55,500 0 0	6,542 0 0	35,097 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyar's Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This amount represents the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	13	14	15	16	17
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	7,034 0 0	7,307 0 0	18,775 0 0	3,31,569 0 0	36,39,362 0 0
Ahmedabad ...	.....	10,000 0 0	.....	11,038 0 0	4,63,622 0 0
Broach and Panch Mahals.	.....	.....	.....	657 0 0	92,846 0 0
Kaira ...	.....	.....	.....	3,585 0 0	1,34,447 0 0
Surat ...	.....	.....	.....	2,506 0 0	1,78,278 0 0
Thána ...	.....	.....	.....	6,550 0 0	1,07,220 0 0
Ahmednagar ...	.....	.....	.....	1,863 0 0	83,526 0 0
East Khándesh ...	.....	.....	.....	1,823 0 0	2,20,833 0 0
West Khándesh ...	.....	.....	.....	1,411 0 0	81,826 0 0
Násik ...	.....	.....	.....	2,399 0 0	1,00,406 0 0
Poona ...	.....	902 0 0	.....	3,211 0 0	2,27,139 0 0
Sátára ...	.....	.....	.....	1,693 0 0	1,18,098 0 0
Sholápur ...	.....	.....	.....	2,340 0 0	1,01,898 0 0
Belgáum ...	.....	.....	.....	1,371 0 0	1,58,177 0 0
Bijápur ...	.....	.....	.....	1,580 0 0	95,914 0 0
Dhárwár ...	.....	.....	.....	2,049 0 0	1,44,631 0 0
Kánara ...	.....	.....	.....	895 0 0	35,947 0 0
Kolába ...	.....	.....	.....	371 0 0	17,398 0 0
Ratnágiri ...	.....	.....	.....	1,617 0 0	63,731 0 0
Total ...	7,034 0 0	18,209 0 0	18,775 0 0	3,81,623 0 0	60,63,369 0 0
					*12,50,000 0 0
Sind					
Central Stamp Office, Karachi.	737 0 0	55 0 0	1,091 0 0	104 0 0	4,36,744 0 0
Karáchi ...	.....	.....	.....	2,418 0 0	11,595 0 0
Hyderabad ...	.....	.....	.....	838 0 0	1,08,918 0 0
Sukkur ...	.....	.....	.....	1,689 0 0	1,25,746 0 0
Lárkána ...	.....	.....	.....	400 0 0	53,734 0 0
Mirpurkhás ...	.....	.....	.....	864 0 0	32,916 0 0
Nawábsháh ...	.....	.....	.....	798 0 0	45,029 0 0
Dadu ...	.....	.....	.....	1,224 0 0	25,940 0 0
Total ...	737 0 0	55 0 0	1,091 0 0	8,325 0 0	8,46,621 0 0
Grand Total ...	7,771 0 0	18,264 0 0	19,866 0 0	3,89,948 0 0	69,08,990 0 0
					*12,50,000 0 0
Total of previous year 1932-33 ...	7,663 0 0	6,225 0 0	16,629 0 0	3,94,960 0 0	65,04,477 0 0
					*12,50,000 0 0

* This amount represents the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue (*vide* Government Memorandum, Finance Department, No. 80/A, dated 29th July 1932).

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1934

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	6	346	...	.....	346
Ahmedabad ...	28	1,638	...	5,440	7,078
Broach and Panch Mahals.	21	934	...	2,528	3,462
Kaira ...	27	1,743	...	3,541	5,284
Surat ...	30	1,043	...	3,439	4,482
Thána and Kolába ...	58	2,245	...	3,115	5,360
Ahmednagar ...	25	1,415	...	2,165	3,580
East Khándesh ...	62	4,105	...	6,140	10,245
West Khándesh ...	25	1,573	...	2,124	3,697
Násik ...	40	2,012	...	2,510	4,522
Poona ...	39	2,028	...	3,399	5,427
Sátára ...	32	1,776	...	3,088	4,864
Sholápur ...	17	1,582	...	2,425	4,007
Belgaum ...	72	1,719	...	4,354	6,073
Bijápur ...	104	1,147	...	2,594	3,741
Dhárwár ...	98	1,820	...	3,843	5,663
Kánára ...	21	694	...	971	1,665
Ratnágiri ...	30	841	...	1,697	2,538
Total ...	735	28,661	...	53,373	82,034
Sind					
Central Stamp Office, Karachi.	7	192	...	2,658	2,850
Karachi ...	28	250	...	203	453
Hyderabad ...	71	620	...	2,068	2,688
Sukkur ...	129	1,182	...	2,790	3,972
Larkana ...	51	613	...	1,414	2,027
Mirpurkhas ...	44	312	...	746	1,058
Nawabshah ...	77	502	...	1,286	1,788
Dadu ...	39	444	...	687	1,131
Total ...	446	4,115	...	11,852	15,967
Grand Total ...	1,181	32,776	...	65,225	98,001
Total of previous year 1932-33 ...	1,220	39,881	...	77,047	1,16,928

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1934

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	228	2,621 0 0	2,637	3,29,230 0 0
Ahmedabad ...	184	1,956 0 0	376	20,414 0 0
Broach and Panch Mahals...	77	1,318 0 0	62	596 0 0
Kaira ...	113	1,219 0 0	63	1,784 0 0
Surat ...	23	181 0 0	73	504 0 0
Thána and Kolába ...	122	1,763 0 0	73	3,697 0 0
Ahmednagar ...	71	666 0 0	38	1,090 0 0
East Khándesh ...	46	1,015 0 0	73	267 0 0
West Khándesh ...	5	461 0 0	54	1,353 0 0
Násik ...	38	919 0 0	42	1,508 0 0
Poona ...	112	1,230 0 0	107	2,081 0 0
Sátára ...	124	1,186 0 0	83	384 0 0
Sholápur ...	51	1,017 0 0	66	1,340 0 0
Belgaum ...	41	4,101 0 0	58	1,324 0 0
Bijápur ...	91	939 0 0	62	634 0 0
Dhárwár ...	154	1,479 0 0	69	763 0 0
Kánara ...	59	727 0 0	29	171 0 0
Ratnágiri ...	135	1,460 0 0	77	323 0 0
Total ...	1,674	24,258 0 0	4,042	3,67,463 0 0
Sind				
Central Stamp Office, Karachi. ...	...	.....	15	83 0 0
Karachi ...	133	1,046 0 0	47	1,342 0 0
Hyderabad ...	143	405 0 0	34	391 0 0
Sukkur ...	260	1,250 0 0	23	394 0 0
Larkana ...	116	246 0 0	23	144 0 0
Mirpurkhas ...	163	822 0 0	6	41 0 0
Nawabshah ...	210	619 0 0	20	179 0 0
Dadu ...	209	406 0 0	13	760 0 0
Total ...	1,234	4,794 0 0	181	3,334 0 0
Grand Total ...	2,908	29,052 0 0	4,223	3,70,797 0 0
Total of previous year 1932-33 ...	3,407	31,964 0 0	3,094	3,30,894 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1934

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	1	1	1	...	5	...	
Surat ...	1	1	1	...	25	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	2	2	2	...	30	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Dadu ...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Grand Total ...	2	2	2	...	30	...	
Total of previous year 1932-33 ...	7	9	7	1	455	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1934

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	35	381	125	140	4,93,258 0 0	9,226 0 0	50	
Ahmedabad ...	29	49	52	52	1,434 0 0	.....	...	
Broach and Panch Mahals.	...	6	6	...	1,331 0 0	.....	...	
Kaira ...	...	10	10	10	.....	.....	...	
Surat ...	14	34	48	26	.....	.....	...	
Thána and Kolába ...	2	7	9	5	1,085 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	1	11	10	9	.....	.....	...	
Poona ...	8	46	51	42	711 0 0	360 0 0	...	
Sátára ...	1	5	6	6	2 0 0	.....	...	
Sholápur ...	1	11	12	11	94 0 0	.....	...	
Belgaum ...	...	19	...	...	1,150 0 0	90 0 0	...	
Bijápur ...	...	5	5	...	146 0 0	21 0 0	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Ratnágiri ...	4	5	6	7	83 0 0	.....	...	
Total ...	95	589	340	308	4,99,284 0 0	9,697 0 0	50	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	...	...	...	.....	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Dadu ...	...	...	...	...	.....	.....	...	
Total ...	...	...	...	...	.....	.....	...	
Grand Total ...	95	589	340	308	4,99,284 0 0	9,697 0 0	50	
Total of previous year 1932-33 ...	123	632	844	334	3,28,326 0 0	1,89,386 0 0	...	

General Stamp Office,
Bombay, 19th July 1934.

W. DILLON,
Superintendent of Stamps.

Bk Da 4—2

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Presidency and Sind

For the year ending 31st March 1935

THE BOMBAY SECRETARIAT

[Price—Anna 1 *or* 1*d*.]

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1935

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STATEMENT I

Abstract of Receipts and Charges for the year ending 31st March 1935

ROYAL ASIATIC SOCIETY. LIBRARY OF THE BOMBAY BRANCH OF THE

—	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store.	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	72,11,408	68,518	76,211	22,071	30,358	4,413	2,01,571	70,09,837
Do. Sind	10,18,497	15,873	11,857	4,267	6,525	1,304	39,826	9,78,671
Total ...	82,29,905	84,391	88,068	26,338	36,883	5,717	2,41,397	79,88,508
Under the Court Fees Act, Bombay	69,35,015	39,160	98,064	10,167	24,380	1,996	1,73,767	67,61,248
Do. Sind	7,68,608	6,710	1,556	1,316	2,573	751	12,906	7,55,702
Total ...	77,03,623	45,870	99,620	11,483	26,953	2,747	1,86,673	75,16,950
Grand Total ...	1,59,33,528	1,30,261	1,87,688	37,821	63,836	8,464	4,28,070	1,55,05,458
Total for the year 1932-33 ...	(a) 1,60,78,079	1,50,510	2,01,511	36,275	65,560	6,813	4,60,669	(a) 1,56,17,410
Total for the year 1933-34 ...	(b) 1,60,04,106	1,28,673	3,27,493	36,156	63,254	5,663	5,61,239	(b) 1,54,42,867

(a) This amount includes Rs. 12,50,000 on account of Provincial share of sale-proceeds of united stamps credited to Non-Postal Revenue.

(b) This amount includes Rs. 11,37,784 on account of Provincial share of sale-proceeds of unified stamps (*vide* Government Endorsement, Revenue Department, No. 29-E/33, dated 20th July 1934).

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1935

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	24,89,135	...	...	15	24,89,150	8,66,877
Ahmedabad ...	3,30,435	...	...	12	3,30,447	
Broach and Panch Mahals.	1,68,826	...	...	600	1,69,426	
Kaira ...	2,00,871	...	...	271	2,01,142	
Surat ...	1,99,120	...	...	8	1,99,128	
Thána and Kolába.	3,05,078	...	...	46	3,05,124	
Ahmednagar ...	2,26,783	...	...	713	2,27,496	
East Khándesh ...	5,70,664	...	...	...	5,70,664	
West Khándesh ...	2,43,160	...	...	274	2,43,434	75,573
Násik ...	2,76,281	...	...	517	2,76,798	
Poona ...	4,60,449	...	...	44	4,60,493	
Satára ...	2,27,445	...	...	8	2,27,453	
Sholápur ...	2,47,766	...	...	...	2,47,766	
Belgaum ...	2,72,591	...	...	4,624	2,77,215	
Bijápur ...	1,82,214	...	...	300	1,82,514	
Dhárwár ...	2,82,489	...	...	1,301	2,83,790	
Kánara ...	94,960	...	...	19	94,979	
Ratnágiri ...	1,47,995	...	...	1	1,47,996	
Total ...	69,26,262	...	...	8,753	69,35,015	9,42,450
Sind						
Central Stamp Office, Karachi.	2,21,245	...	...	...	2,21,245	
Karáchi ...	24,278	...	...	725	25,003	
Hyderabad ...	1,00,146	...	...	...	1,00,146	
Sukkur ...	1,95,372	...	...	2	1,95,374	10,493
Lárkána ...	70,097	...	...	...	70,097	
Mirpurkhás ...	38,412	...	...	...	38,412	
Nawabsháh ...	64,998	...	...	...	64,998	
Dadu ...	53,333	...	...	...	53,333	
Total ...	7,67,881	...	...	727	7,68,608	10,493
Grand Total ...	76,94,143	...	...	9,480	77,03,623	9,52,943
Total for the year 1932-33.	83,16,964	...	...	6,638	83,23,602	11,07,629
Total for the year 1933-34.	79,46,659	...	...	10,673	79,57,332	10,12,966

STATEMENT III

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1935

District	*Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,31,814 0 0	71,296 0 0	19,59,907 0 0	2,82,119 0 0	2,24,545 0 0
Ahmedabad ...	4,13,965 0 0	684 0 0	.....	78 0 0	.....
Broach and Panch Mahals.	1,03,364 0 0	.....	.....	.....	.....
Kaira ...	1,01,218 0 0	15 0 0	.....	.....	.....
Surat ...	1,64,182 0 0	25 0 0	.....	.....	.....
Thana and Kolaba ...	1,07,514 0 0	.....	.....	.....	.....
Ahmednagar ...	88,318 0 0	.....	.....	.....	.....
East Khándesh ...	2,17,164 0 0	10 0 0	.....	.....	.....
West Khándesh ...	86,105 0 0	11 0 0	.....	.....	.....
Násik ...	82,028 0 0	20 0 0	.....	.....	.....
Poona ...	2,15,802 0 0	63 0 0	.....	.....	.....
Satára ...	1,07,821 0 0	22 0 0	.....	.....	1,575 0 0
Sholápur ...	1,01,879 0 0	.....	.....	.....	.....
Belgaum ...	1,52,797 0 0	.....	.....	.....	.....
Bijápur ...	96,520 0 0	.....	.....	.....	.....
Dhárwár ...	1,45,701 0 0	.....	.....	.....	.....
Kánara ...	34,723 0 0	.....	.....	.....	.....
Ratnágiri ...	57,224 0 0	.....	.....	.....	.....
Total ...	25,08,134 0 0	72,146 0 0	19,59,907 0 0	2,82,197 0 0	2,26,120 0 0
Sind					
Central Stamp Office, Karachi.	41,524 0 0	21,643 0 0	2,74,439 0 0	45,905 0 0	94,563 0 0
Karáchi ...	7,973 0 0	18 0 0	.....	.....	.....
Hyderabad ...	87,556 0 0	536 0 0	.....	.....	27,710 0 0
Sukkur ...	1,25,914 0 0	1,509 0 0	1 0 0	.....	596 0 0
Eárkána ...	47,486 0 0	469 0 0	5 0 0	.....	.....
Mirpurkhás ...	33,819 0 0	19 0 0	.....	.....	.....
Nawábsháh ...	43,312 0 0	36 0 0	.....	.....	.....
Dadu ...	24,993 0 0	40 0 0	31 0 0	.....	.....
Total ...	4,12,575 0 0	24,270 0 0	2,74,476 0 0	45,905 0 0	1,22,869 0 0
Grand Total ...	29,20,709 0 0	96,416 0 0	22,34,383 0 0	3,28,102 0 0	3,48,989 0 0
Total for the year 1932-33 ...	29,80,905 0 0	58,970 0 0	19,69,532 0 0	3,14,735 0 0	2,37,872 0 0
Total for the year 1933-34 ...	28,39,286 0 0	61,492 0 0	20,70,281 0 0	2,97,985 0 0	2,72,525 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued*

District	India Revenue Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	3,85,795 0 0	8,69,797 0 0	57,000 0 0	4,598 0 0	91,695 0 0
Ahmedabad	63,614 0 0	43,959 0 0	.....	.....	.....
Broach and Panch Mahals. ...	13,625 0 0	.....	.....	.....	.....
Kaira	17,840 0 0	.....	.....	.....	.....
Surat	17,168 0 0	28,760 0 0	.....	.....	.....
Thána and Kolába	15,297 0 0	.....	.....	.....	.....
Ahmednagar	11,210 0 0	.....	.....	.....	.....
East Khándesh	21,613 0 0	21 0 0	.....	.....	.....
West Khándesh	11,092 0 0	.....	.....	.....	.....
Násik	16,321 0 0	.....	.....	.....	.....
Poona	39,947 0 0	.....	.....	.....	.....
Sátára	13,518 0 0	90 0 0	.....	.....	.....
Sholápur	13,796 0 0	.....	.....	.....	.....
Belgaum	12,835 0 0	.....	.....	.....	.....
Bijápur	8,048 0 0	.....	.....	.....	.....
Dhárwár	14,256 0 0	.....	.....	.....	.....
Kánara	4,905 0 0	.....	.....	.....	.....
Ratnágirí	8,079 0 0	.....	.....	.....	.....
Total ...	6,89,959 0 0 †11,023 0 0	9,37,627 0 0	57,000 0 0	4,598 0 0	91,695 0 0
Sind					
Central Stamp Office, Karachi ...	53,374 0 0	3,814 0 0	22,500 0 0	714 0 0	534 0 0
Karáchi	545 0 0	.....	.....	.....	.....
Hyderabad	12,397 0 0	795 0 0	.....	.....	.....
Sukkur	13,920 0 0	.....	.....	100 0 0	.....
Lárkána	4,698 0 0	.....	.....	.....	.....
Mirpurkhás	4,307 0 0	.....	.....	.....	.....
Nawábsháh	1,843 0 0	.....	.....	.....	.....
Dadu	1,296 0 0	.....	.....	.....	.....
Total ...	92,380 0 0	4,609 0 0	22,500 0 0	814 0 0	534 0 0
Grand Total ...	7,93,362 0 0	9,42,236 0 0	79,500 0 0	5,412 0 0	92,229 0 0
Total for the year 1932-33 ...	.....	4,19,842 0 0	55,500 0 0	6,542 0 0	35,097 0 0
Total for the year 1933-34 ...	1,56,189 0 0	6,57,126 0 0	68,500 0 0	5,812 0 0	43,946 0 0

* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyar's Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

† This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT III—*concluded*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	7,048 0 0	15,389 0 0	18,567 0 0	2,46,857 0 0	44,66,427 0 0
Ahmedabad ...	.....	.....	.....	27,988 0 0	5,50,288 0 0
Broach and Panch Mahals.	.....	.....	.....	1,349 0 0	1,18,338 0 0
Kaira ...	.....	.....	.....	1,895 0 0	1,20,968 0 0
Surat ...	.....	.....	.....	23,858 0 0	2,28,993 0 0
Thána and Kolába ...	.....	.....	.....	4,859 0 0	1,28,670 0 0
Ahmednagar ...	.....	.....	.....	1,346 0 0	1,00,869 0 0
East Khándesh ...	.....	.....	.....	4,118 0 0	2,42,926 0 0
West Khándesh ...	.....	.....	.....	1,492 0 0	98,700 0 0
Násik ...	.....	.....	.....	1,260 0 0	99,629 0 0
Poona ...	.....	.....	.....	2,673 0 0	2,58,485 0 0
Sátára ...	.....	.....	.....	2,579 0 0	1,25,605 0 0
Sholápur ...	.....	.....	.....	2,910 0 0	1,18,585 0 0
Belgáum ...	.....	.....	.....	1,374 0 0	1,67,006 0 0
Bijápur ...	.....	.....	.....	1,833 0 0	1,06,401 0 0
Dhárwár ...	.....	.....	.....	1,646 0 0	1,61,603 0 0
Kánara ...	.....	.....	.....	818 0 0	40,446 0 0
Ratnágiri ...	.....	41 0 0	41 0 0	1,061 0 0	66,446 0 0
Total ...	7,048 0 0	15,430 0 0	18,608 0 0	3,29,916 0 0	72,00,385 0 0
					†11,023 0 0
Sind					
Central Stamp Office, Karachi.	606 0 0	25 0 0	1,016 0 0	306 0 0	5,60,963 0 0
Karáchi ...	.....	.....	.....	8,203 0 0	16,738 0 0
Hyderabad ...	.....	.....	.....	1,215 0 0	1,30,208 0 0
Sukkur ...	.....	.....	.....	3,623 0 0	1,45,663 0 0
Lárkána ...	.....	.....	.....	238 0 0	52,896 0 0
Mirpurkhás ...	.....	.....	.....	1,034 0 0	39,179 0 0
Nawábsháh ...	.....	.....	.....	813 0 0	46,004 0 0
Dadu ...	.....	.....	.....	486 0 0	26,846 0 0
Total ...	606 0 0	25 0 0	1,016 0 0	15,918 0 0	10,18,497 0 0
Grand Total ...	7,654 0 0	15,455 0 0	19,624 0 0	3,45,834 0 0	83,29,905 0 0
Total for the year 1932-33.	7,668 0 0	6,225 0 0	16,629 0 0	3,94,960 0 0	65,04,477 0 0
				(a)	12,50,000 0 0
Total for the year 1933-34 ...	7,771 0 0	18,264 0 0	19,866 0 0	3,89,948 0 0	69,08,990 0 0
				(b)	11,37,784 0 0

(a) This amount represents the Provincial share of sale-proceeds on account of unified stamps credited to Non-Postal Revenue.

(b) This amount represents the Provincial share of sale-proceeds on account of unified stamps (*vide* Government Endorsement, Revenue Department, No. 29-E/33, dated 20th July 1934).

† This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT IV

Arrangements for the Vend of Stamps during the year ending 31st March 1935

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	9*	396	...	196	592
Ahmedabad ...	28	5,922	...	1,657	7,579
Broach and Panch Mahals.	21	1,172	...	2,923	4,095
Kaira ...	29	1,351	...	2,909	4,260
Surat ...	29	1,014	...	3,812	4,826
Thána and Kolába ...	54	2,072	...	2,942	5,014
Ahmednagar ...	25	1,505	...	2,401	3,906
East Khándesh ...	62	3,877	...	6,289	10,166
West Khándesh ...	25	1,482	...	2,271	3,753
Násik ...	40	1,878	...	2,244	4,122
Poona ...	36	2,170	...	3,518	5,688
Sátára ...	32	1,726	...	3,095	4,821
Sholápur ...	16	2,550	...	1,620	4,170
Belgaum ...	73	1,747	...	4,363	6,110
Bijápur ...	104	1,159	...	2,750	3,909
Dhárwár ...	93	1,760	...	4,107	5,867
Kánára ...	20	698	...	990	1,688
Ratnágiri ...	30	873	...	1,642	2,515
Total ...	726	33,352	...	49,729	83,081
Sind					
Central Stamp Office, Karachi.	10	169	...	3,680	3,849
Karachi ...	28	187	...	215	402
Hyderabad ...	71	606	...	2,508	3,114
Sukkur ...	129	1,210	...	2,950	4,160
Larkana ...	51	509	...	1,304	1,813
Mirpurkhas ...	43	264	...	779	1,043
Nawabshah ...	77	476	...	1,295	1,771
Dadu ...	37	420	...	689	1,109
Total ...	446	3,841	...	13,420	17,261
Grand Total ...	1,172	37,193	...	63,149	1,00,342
Total of the year 1932-33.	1,220	39,881	...	77,047	1,16,928
Total of the year 1933-34.	1,181	32,776	...	65,225	98,001

* This number includes the three vendors in the Bombay Suburban District.

STATEMENT V

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1935

District	By Courts or persons receiving evidence under section 35 of Act II of 1899		By Collector under sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and penalty realised	Number of cases dealt with	Duty and penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	243	1,819 0 0	2,793	2,17,694 0 0
Ahmedabad ...	217	2,084 0 0	194	25,092 0 0
Broach and Panch Mahals...	85	1,110 0 0	58	701 0 0
Kaira ...	96	916 0 0	30	1,270 0 0
Surat ...	36	21,667 0 0	117	2,094 0 0
Thána and Kolába ...	119	1,513 0 0	77	2,144 0 0
Ahmednagar ...	64	776 0 0	45	371 0 0
East Khándesh ...	95	831 0 0	71	3,081 0 0
West Khándesh ...	5	266 0 0	41	1,472 0 0
Násik ...	32	674 0 0	67	1,082 0 0
Poona ...	68	748 0 0	104	1,187 0 0
Sátára ...	116	1,426 0 0	80	963 0 0
Sholápur ...	65	1,909 0 0	71	975 0 0
Belgaum ...	45	4,629 0 0	81	1,306 0 0
Bijápur ...	159	1,633 0 0	47	500 0 0
Dhárwár ...	154	1,885 0 0	65	1,052 0 0
Kánara ...	66	442 0 0	39	358 0 0
Ratnágiri ...	102	757 0 0	45	97 0 0
Total ...	1,767	45,085 0 0	4,025	2,61,439 0 0
Sind				
Central Stamp Office, Karachi. ...	...	.....	20	269 0 0
Karachi ...	115	593 0 0	95	1,838 0 0
Hyderabad ...	90	329 0 0	23	860 0 0
Sukkur ...	358	3,341 0 0	25	264 0 0
Larkana ...	99	168 0 0	23	59 0 0
Mirpurkhas ...	87	937 0 0	6	80 0 0
Nawabshah ...	229	691 0 0	11	121 0 0
Dadu ...	166	339 0 0	9	148 0 0
Total ...	1,144	6,398 0 0	212	3,639 0 0
Grand Total ...	2,911	51,483 0 0	4,237	2,65,078 0 0
Total for the year 1932-33...	3,407	31,964 0 0	3,094	3,30,894 0 0
Total for the year 1933-34...	2,908	29,052 0 0	4,223	3,70,797 0 0

STATEMENT VI

Stamp Prosecutions and Results during the year ending 31st March 1935

District	Number of Cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	1	1	1	...	20	...	
Surat ...	35	23	23	...	140	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	1	2	2	...	100	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	1	1	...	1	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	38	27	26	1	260	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	4	4	4	...	86	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Mirpurkhas ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Dadu ...	...	...	...	...	...	...	
Total ...	4	4	4	...	86	...	
Grand Total ...	42	31	30	1	346	...	
Total for the year 1932-33 ...	7	9	7	1	455	...	
Total for the year 1933-34 ...	2	2	2	...	30	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1935

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	20	442	124	106	3,08,193 0 0	51,899 0 0	15	
Ahmedabad ...	26	69	75	75	1,987 0 0	.....	...	
Broach and Panch Mahals.	...	8	8	8	1,086 0 0	.....	...	
Kaira ...	...	10	10	10	.....	.....	...	
Surat ...	22	14	36	27	.....	.....	...	
Thána and Kolába ...	3	8	11	10	250 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	2	18	12	12	.....	.....	...	
Poona ...	12	53	62	55	2,567 0 0	309 0 0	...	
Sátára ...	...	5	5	5	33 0 0	.....	...	
Sholápur ...	1	9	10	10	516 0 0	.....	...	
Belgaum ...	...	15	...	...	781 0 0	18 0 0	...	
Bijápur ...	...	4	4	...	6 0 0	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Ratnágiri ...	3	7	5	5	980 0 0	.....	...	
Total ...	89	662	362	323	3,16,399 0 0	52,226 0 0	15	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	...	...	...	.....	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Mirpurkhas ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Dadu ...	...	...	...	...	.....	.....	...	
Total ...	...	...	...	...	.....	.....	...	
Grand Total ...	89	662	362	323	3,16,399 0 0	52,226 0 0	15	
Total for the year 1932-33 ...	123	632	344	334	3,28,326 0 0	1,89,386 0 0	...	
Total for the year 1933-34 ...	95	559	340	308	4,99,284 0 0	9,697 0 0	50	

General Stamp Office,
Bombay, 8th August 1935.

H. T. SORLEY,
Superintendent of Stamps.

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BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1936.

	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, Bombay	75,21,172	68,711	88,501	18,343	32,439	8,382	2,11,376	73,09,796
Do. Sind	10,10,641	15,134	10,575	4,078	6,835	1,184	37,806	9,72,835
Total ...	85,31,813	83,845	99,076	22,421	39,274	4,566	2,49,182	82,82,631
Under the Court Fees Act, Bombay	69,49,464	39,502	87,953	9,438	24,463	1,340	1,62,696	67,86,768
Do. Sind	7,74,522	6,804	1,641	1,578	2,730	742	13,495	7,61,027
Total ...	77,23,986	46,306	89,594	11,016	27,193	2,082	1,76,191	75,47,795
Grand Total ...	1,62,55,799	1,30,151	1,88,670	33,437	66,467	6,648	4,25,373	1,58,30,426
Total of the previous year 1934-35 ...	1,59,33,528	1,30,261	1,87,688	37,621	63,836	8,464	4,28,070	1,55,05,458

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1936.

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	24,59,659	...	...	105	24,59,764	6,47,413
Ahmedabad ...	3,51,857	...	...	19	3,51,876	
Broach and Panch Mahals.	1,75,589	...	...	1,114	1,76,703	
Kaira ...	2,09,109	...	...	...	2,09,109	
Surat ...	2,18,080	...	...	6	2,18,086	
Thána and Kolába.	3,05,082	...	...	...	3,05,082	
Ahmednagar ...	2,24,703	...	...	253	2,24,956	
East Khándesh ...	5,57,858	...	...	1	5,57,859	
West Khándesh ...	2,35,743	...	...	12	2,35,755	1,12,794
Násik ...	3,03,146	...	...	...	3,03,146	
Poona ...	4,76,489	...	...	...	4,76,489	
Satára ...	2,44,342	...	...	7	2,44,349	
Sholápur ...	2,55,538	...	...	2	2,55,540	
Belgaum ...	2,65,374	...	...	460	2,65,834	
Bijápur ...	1,64,493	...	...	5	1,64,498	
Dhárwár ...	2,68,265	...	...	...	2,68,265	
Kánara ...	82,261	...	...	...	82,261	
Ratnágiri ...	1,49,892	...	...	...	1,49,892	
Total ...	69,47,480	...	...	1,984	69,49,464	7,60,207
Sind						
Central Stamp Office, Karachi.	2,29,184	...	...	...	2,29,184	
Karáchi ...	23,715	...	...	...	23,715	
Hyderabad ...	1,01,399	...	...	2	1,01,401	
Sukkur ...	2,01,820	...	...	...	2,01,820	24,037
Lárkána ...	68,744	...	...	...	68,744	
Thar Parkar ...	43,216	...	...	...	43,216	
Nawabsháh ...	61,529	...	...	1	61,530	
Dadu ...	44,912	...	...	...	44,912	
Total ...	7,74,519	...	...	3	7,74,522	24,037
Grand Total ..	77,21,999	...	...	1,987	77,23,986	7,84,244
Total for the year 1934-35.	76,94,143	...	...	9,480	77,03,623	9,52,943

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1936.

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	9,45,003 0 0	79,960 0 0	21,97,752 0 0	2,83,684 0 0	2,26,546 0 0
Ahmedabad ...	4,36,285 0 0	993 0 0	.....	181 0 0	.....
Broach and Panch Mahals.	1,02,678 0 0	36 0 0	.....	.....	.....
Kaira ...	1,04,268 0 0	3 0 0	.....	.....	.....
Surat ...	1,57,041 0 0	40 0 0	.....	.....	.....
Thana and Kolaba ...	1,10,563 0 0	.....	.....	.....	.....
Ahmednagar ...	86,591 0 0	.....	.....	.....	.....
East Khándesh ...	2,27,032 0 0	.....	.....	.....	.....
West Khándesh ...	86,900 0 0	5 0 0	.....	.....	.....
Násik ...	86,909 0 0	40 0 0	.....	.....	.....
Poona ...	2,07,186 0 0	63 0 0	.....	.....	.....
Satára ...	1,17,456 0 0	20 0 0	.....	.....	2,634 0 0
Sholápur ...	89,744 0 0	3 0 0	.....	.....	.....
Belgaum ...	1,56,601 0 0	5 0 0	.....	.....	.....
Bijápur ...	90,406 0 0	.....	.....	.....	.....
Dhárwár ...	1,32,120 0 0	.....	.....	.....	.....
Kánara ...	33,731 0 0	.....	.....	.....	.....
Ratnágiri ...	60,478 0 0	.....	.....	.....	.....
Total ...	25,38,895 0 0	81,168 0 0	21,97,752 0 0	2,83,865 0 0	2,29,180 0 0
Sind					
Central Stamp Office, Karachi.	42,421 0 0	18,853 0 0	3,20,812 0 0	46,393 0 0	48,217 0 0
Karáchi ...	6,627 0 0	36 0 0	.....	.....	.....
Hyderabad ...	92,701 0 0	509 0 0	22 0 0	.....	11,586 0 0
Sukkur ...	1,17,548 0 0	1,605 0 0	4 0 0	.....	300 0 0
Lárkána ...	45,831 0 0	194 0 0	10 0 0	.....	.....
Thar Parkar ...	38,231 0 0	46 0 0	25 0 0	.....	.....
Nawábsháh ...	49,120 0 0	36 0 0	2 0 0	.....	.....
Dadu ...	22,350 0 0	35 0 0	.....	.....	.....
Total ...	4,14,819 0 0	21,314 0 0	3,20,875 0 0	46,393 0 0	60,103 0 0
Grand Total ...	29,53,714 0 0	1,02,482 0 0	25,18,627 0 0	3,30,258 0 0	2,89,283 0 0
Total for the year 1934-35 ...	29,20,709 0 0	96,416 0 0	22,34,383 0 0	3,38,102 0 0	3,48,989 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*continued.*

District	India Revenue Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licences	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4,05,001 0 0	8,20,156 0 0	60,500 0 0	5,146 0 0	83,427 0 0
Ahmedabad	63,413 0 0	31,659 0 0	.....	.....	.....
Broach and Panch Mahals ...	12,215 0 0	.....	.....	.....	.....
Kaira	18,464 0 0	.....	.....	.....	.....
Surat	17,051 0 0	23,840 0 0	.....	.....	.....
Thána and Kolába	16,473 0 0	.....	.....	.....	.....
Ahmednagar	11,702 0 0	.....	.....	.....	.....
East Khándesh	23,459 0 0	500 0 0	.....	.....	.....
West Khándesh	11,708 0 0	.....	.....	.....	.....
Násik	16,353 0 0	.....	.....	.....	.....
Poona	41,490 0 0	55 0 0	.....	.....	.....
Sátára ...	14,557 0 0	98 0 0	.....	.....	.....
Sholápur	13,886 0 0	.....	.....	.....	.....
Belgaum	11,685 0 0	.....	.....	.....	.....
Bijápur	7,747 0 0	.....	.....	.....	.....
Dhárwár	14,885 0 0	.....	.....	.....	.....
Kánara	4,612 0 0	.....	.....	.....	.....
Ratnágiri	7,863 0 0	.....	.....	.....	.....
Total ...	7,12,564 0 0 † 7,312 0 0	8,76,308 0 0	60,500 0 0	5,146 0 0	83,427 0 0
Sind					
Central Stamp Office, Karachi ...	59,657 0 0	6,932 0 0	25,500 0 0	910 0 0	510 0 0
Karáchi	590 0 0	.....	.....	.....	.....
Hyderabad	13,438 0 0	800 0 0	.....	.....	.....
Sukkur	15,156 0 0	.....	.....	10 0 0	.....
Lárkána	5,315 0 0	.....	.....	.....	.....
Thar Parkar	4,853 0 0	.....	.....	.....	.....
Nawábsháh	2,045 0 0	.....	.....	.....	.....
Dadu	1,155 0 0	.....	.....	.....	.....
Total ...	1,02,209 0 0	7,732 0 0	25,500 0 0	920 0 0	510 0 0
Grand Total ...	8,32,085 0 0	8,84,040 0 0	86,000 0 0	6,066 0 0	83,937 0 0
Total for the year 1934-35 ...	7,93,362 0 0	9,42,236 0 0	79,500 0 0	5,412 0 0	92,229 0 0

*Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyar's Licences and Adhesive Advocate, Vakil and Attorney Stamps.

†This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT III—*concluded.*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	6,228 0 0	24,865 0 0	21,136 0 0	3,40,550 0 0	47,99,954 0 0
Ahmedabad ...	.....	.....	.....	10,479 0 0	5,43,010 0 0
Broach and Panch Mahals.	.....	.....	.....	2,836 0 0	1,17,765 0 0
Kaira ...	.....	.....	.....	2,602 0 0	1,25,337 0 0
Surat ...	.....	.....	.....	1,611 0 0	1,99,583 0 0
Thána and Kolába ...	.....	.....	.....	4,384 0 0	1,31,420 0 0
Ahmednagar ...	.....	.....	.....	1,610 0 0	99,893 0 0
East Khándesh ...	.....	.....	.....	5,827 0 0	2,57,718 0 0
West Khándesh ...	.....	.....	.....	1,512 0 0	1,00,125 0 0
Násik ...	.....	.....	.....	1,680 0 0	1,04,982 0 0
Poona ...	.....	.....	.....	4,309 0 0	2,53,103 0 0
Sátára ...	.....	.....	.....	2,062 0 0	1,36,827 0 0
Sholápur ...	.....	.....	.....	1,180 0 0	1,04,813 0 0
Belgáum ...	.....	.....	.....	4,354 0 0	1,72,645 0 0
Bijápur ...	.....	.....	.....	3,280 0 0	1,01,433 0 0
Dhárwár ...	.....	.....	.....	2,492 0 0	1,56,497 0 0
Kánara ...	.....	.....	.....	799 0 0	39,145 0 0
Ratnágiri ...	.....	.....	.....	1,269 0 0	69,610 0 0
Total ...	6,228 0 0	24,865 0 0	21,136 0 0	3,92,826 0 0	75,13,860 0 0 *7,312 0 0
Sind					
Central Stamp Office, Karachi.	515 0 0	31 0 0	1,389 0 0	1,503 0 0	5,73,643 0 0
Karáchi ...	.....	.....	.....	1,806 0 0	9,059 0 0
Hyderabad ...	.....	.....	.....	740 0 0	1,19,796 0 0
Sukkur ...	.....	.....	.....	2,211 0 0	1,36,834 0 0
Lárkána ...	.....	.....	.....	297 0 0	51,637 0 0
Thar Parkar ...	.....	.....	.....	584 0 0	43,739 0 0
Nawábsháh ...	.....	.....	.....	848 0 0	52,051 0 0
Dadu ...	.....	.....	.....	342 0 0	23,882 0 0
Total ...	515 0 0	31 0 0	1,389 0 0	8,331 0 0	10,10,641 0 0
Grand Total ...	6,743 0 0	24,896 0 0	22,525 0 0	4,01,157 0 0	85,31,813 0 0
Total for the year 1934-35 ...	7,654 0 0	15,455 0 0	19,624 0 0	3,46,834 0 0	82,29,905 0 0

* This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1936.

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	9*	747	...	299	1,046
Ahmedabad ...	29	1,722	...	5,757	7,479
Broach and Panch Mahals.	21	1,196	...	2,663	3,859
Kaira ...	27	1,428	...	3,045	4,473
Surat ...	28	1,001	...	3,704	4,705
Thána and Kolába ...	49	1,991	...	2,877	4,868
Ahmednagar ...	25	1,495	...	2,453	3,948
East Khándesh ...	62	3,771	...	6,714	10,485
West Khándesh ...	24	1,512	...	2,285	3,797
Násik ...	40	2,019	...	2,398	4,417
Poona ...	36	2,209	...	3,425	5,634
Sátára ...	35	1,828	...	3,322	5,150
Sholápur ...	16	2,280	...	1,652	3,932
Belgaum ...	75	1,655	...	4,442	6,097
Bijápur ...	103	1,074	...	2,574	3,648
Dhárwár ...	85	1,803	...	3,939	5,742
Kánára ...	20	630	...	950	1,580
Ratnágiri ...	16	873	...	1,712	2,585
Total ...	700	23,234	...	54,211	83,445
Sind					
Central Stamp Office, Karachi.	10	179	...	2,952	3,131
Karachi ...	28	186	...	193	379
Hyderabad ...	67	618	...	2,214	2,832
Sukkur ...	129	1,227	...	2,937	4,164
Larkana ...	50	530	...	1,277	1,807
Thar Parkar ...	42	285	...	919	1,204
Nawabshah ...	67	462	...	1,408	1,870
Dadu ...	87	351	...	640	991
Total ...	430	3,838	...	12,540	16,378
Grand Total ...	1,130	33,072	...	66,751	99,823
Total for the year 1934-35.	1,172	37,193	...	63,149	1,00,342

* This number includes the three vendors in the Bombay Suburban District.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1936.

District	By Courts or persons receiving evidence under Section 35 of Act II of 1899		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and Penalty realised	Number of cases dealt with	Duty and Penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	244	2,493 0 0	3,770	2,92,020 0 0
Ahmedabad ...	221	2,338 0 0	87	2,556 0 0
Broach and Panch Mahàls...	83	1,455 0 0	77	1,316 0 0
Kaira ...	92	732 0 0	44	1,763 0 0
Surat ...	41	456 0 0	36	1,116 0 0
Thána and Kolába ...	115	2,643 0 0	114	688 0 0
Ahmednagar ...	53	777 0 0	52	424 0 0
East Khándesh ...	162	1,405 0 0	93	2,327 0 0
West Khándesh ...	...	.....	40	1,510 0 0
Násik ...	40	1,331 0 0	30	340 0 0
Poona ...	87	943 0 0	118	1,673 0 0
Sátára ...	104	1,187 0 0	79	747 0 0
Sholápur ...	68	557 0 0	55	620 0 0
Belgaum ...	35	3,500 0 0	37	348 0 0
Bijápur ...	121	1,281 0 0	51	494 0 0
Dhárwár ...	159	1,619 0 0	46	840 0 0
Kánara ...	79	469 0 0	67	329 0 0
Ratnágiri ...	94	766 0 0	71	483 0 0
Total ...	1,798	23,987 0 0	4,867	3,09,594 0 0
Sind				
Central Stamp Office, Karachi. ...	...	.....	60	1,463 0 0
Karachi ...	185	1,316 0 0	35	383 0 0
Hyderabad ...	139	524 0 0	8	133 0 0
Sukkur ...	369	1,451 0 0	17	735 0 0
Larkana ...	67	181 0 0	17	106 0 0
Thar Parkar ...	59	476 0 0	5	80 0 0
Nawabshah ...	189	455 0 0	19	391 0 0
Dadu ...	129	282 0 0	7	59 0 0
Total ...	1,137	4,695 0 0	163	3,350 0 0
Grand Total ...	2,935	28,672 0 0	5,035	3,12,944 0 0
Total for the year 1934-35...	2,911	51,483 0 0	4,237	2,65,078 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1936.

District	Number of cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	2	2	2	...	350	...	
Surat ...	32	42	23	19	156	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	34	44	25	19	506	...	
Sind							
Central Stamp Office, Karachi.	...	...	...	...	...	...	
Karachi ...	...	...	...	...	...	...	
Hyderabad ...	...	...	...	...	...	...	
Sukkur ...	...	...	...	...	...	...	
Larkana ...	...	...	...	...	...	...	
Thar Parkar ...	...	...	...	...	...	...	
Nawabshah ...	...	...	...	...	...	...	
Dadu ..	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Grand Total ...	34	44	25	19	506	...	
Total for the year 1934-35 ...	42	31	30	1	346	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1936.

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	33	449	147	155	1,95,644 0 0	8,379 0 0	105	
Ahmedabad ...	35	64	81	81	1,396 0 0	.....	...	
Broach and Panch Mahals.	...	9	9	9	1,356 0 0	.....	...	
Kaira ...	...	16	16	16	.....	.....	...	
Surat ...	9	98	107	87	.....	.....	...	
Thána and Kolába ...	1	9	10	10	7,111 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	3	9	12	6	.....	.....	...	
Poona ...	8	40	45	37	1,617 0 0	275 0 0	...	
Sátára ...	...	3	3	3	99 0 0	.....	...	
Sholápur ...	...	15	15	15	3,645 0 0	.....	...	
Belgaum ...	...	8	...	...	6,790 0 0	34 0 0	...	
Bijápur ...	...	7	3	3	.....	83 0 0	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Ratnágiri ...	4	5	5	6	172 0 0	.....	...	
Total ...	93	732	453	418	2,17,760 0 0	8,771 0 0	105	
Sind								
Central Stamp Office, Karachi.	...	...	...	...	.....	.....	...	
Karachi ...	...	...	...	...	.....	.....	...	
Hyderabad ...	...	...	...	...	.....	.....	...	
Sukkur ...	...	...	...	...	.....	.....	...	
Larkana ...	...	...	...	...	.....	.....	...	
Thar Parkar ...	...	...	...	...	.....	.....	...	
Nawabshah ...	...	...	...	...	.....	.....	...	
Dadu ...	...	...	...	...	.....	.....	...	
Total ...	...	...	...	...	.....	.....	...	
Grand Total ...	93	732	453	418	2,17,760 0 0	8,771 0 0	105	
Total for the year 1934-35 ...	89	662	862	823	3,16,399 0 0	52,326 0 0	15	

General Stamp Office,
Bombay, 11th June 1936.

M. S. JAYAKAR,
Superintendent of Stamps.

6M Bk Da 1—2

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1937.

1	Receipts 2	Charges						Net Receipts 9
		Discount and Establishment for Sale of Stamps 3	Refunds 4	Cost of Stamps supplied from Central Stamp Store 5	Cost of General Supervision 6	Other Charges 7	Total 8	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay Presidency.								
Under the Stamp Act	73,55,058	67,201	60,479	23,342	36,287	3,973	1,91,292	71,63,766
Under the Court Fees Act	74,82,069	38,492	77,454	8,721	31,667	3,727	1,60,061	73,22,008
Total ...	1,48,37,127	1,05,693	1,37,933	32,063	67,954	7,700	3,51,353	1,44,85,774
Total of previous year 1935-36 ...	1,44,70,636	1,08,213	1,76,454	27,781	56,902	4,722	3,74,072	1,40,96,564

STATEMENT II.

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1937.

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	33,14,305	...	...	...	33,14,305	14,94,617
Ahmedabad ...	3,45,160	...	...	...	3,45,160	
Broach and Panch Mahals.	1,52,822	...	...	1,428	1,54,250	
Kaira ...	1,89,635	...	...	...	1,89,635	
Surat ...	1,96,102	...	...	41	1,96,143	
Thána and Kolába.	3,06,909	...	...	5	3,06,914	
Ahmednagar ...	2,00,135	...	...	109	2,00,244	
East Khándesh ...	4,77,703	...	...	...	4,77,703	
West Khándesh ...	2,07,569	...	...	3	2,07,572	92,200
Násik ...	2,71,839	...	...	2	2,71,841	
Poona ...	4,39,690	...	...	67	4,39,757	
Satára ...	2,45,825	...	...	214	2,46,039	
Sholápur ...	2,48,393	...	...	103	2,48,496	
Belgaum ...	2,50,842	...	...	...	2,50,842	
Bijápur ...	1,54,278	...	...	3	1,54,281	
Dhárwár ...	2,44,731	...	...	...	2,44,731	
Kánara ...	86,641	...	...	...	86,641	
Ratnágiri ...	1,47,495	...	...	20	1,47,515	
Total ...	74,80,074	...	...	1,995	74,82,069	15,86,817
Total of the previous year 1935-36.	69,47,480	...	...	1,984	69,49,464	7,60,207

STATEMENT III.

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1937.

District	* Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in Section 2 (43) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,24,935 0 0	96,105 0 0	20,96,846 0 0	2,33,341 0 0	2,48,593 0 0
Ahmedabad ...	3,54,763 0 0	849 0 0	.....	156 0 0	.....
Broach and Panch Mahals.	1,05,604 0 0	.....	.....	.....	.....
Kaira ...	1,09,658 0 0	6 0 0	.....	.....	.....
Surat ...	1,58,379 0 0	60 0 0	.....	.....	.....
Thana and Kolaba ...	1,09,673 0 0	.....	.....	.....	.....
Ahmednagar ...	77,363 0 0	.....	.....	.....	.....
East Khándesh ...	2,15,967 0 0	.....	.....	.....	.....
West Khándesh ...	73,597 0 0	.....	.....	.....	.....
Násik ...	89,460 0 0	35 0 0	.....	.....	.....
Poona ...	1,98,858 0 0	48 0 0	.....	.....	1,437 0 0
Satára ...	1,12,012 0 0	4 0 0	.....	.....	2,600 0 0
Sholápur ...	83,630 0 0	20 0 0	.....	.....	.....
Belgaum ...	1,43,381 0 0	19 0 0	.....	.....	.....
Bijápur ...	91,178 0 0	.....	.....	.....	.....
Dhárwár ...	1,43,033 0 0	.....	.....	.....	387 0 0
Kánara ...	32,592 0 0	.....	.....	.....	.....
Ratnágiri ...	56,358 0 0	.....	.....	.....	.....
Total ...	23,74,381 0 0	97,146 0 0	20,96,846 0 0	2,33,497 0 0	2,52,917 0 0
Total of the previous year 1935-36 ...	25,38,895 0 0	81,168 0 0	21,97,752 0 0	2,83,865 0 0	2,29,180 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading

STATEMENT III—*continued.*

District	India Revenue Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licences	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4,24,301 0 0	9,13,019 0 0	63,500 0 0	3,726 0 0	1,14,818 0 0
Ahmedabad	66,605 0 0	29,950 0 0	.....	.....	.....
Broach and Panch Mahals	12,348 0 0	.....	.....	.....	.....
Kaira	18,041 0 0	.....	.....	.....	.....
Surat	18,032 0 0	33,160 0 0	.....	.....	.....
Thána and Kolába	19,039 0 0	.....	.....	.....	.....
Ahmednagar	11,948 0 0	.....	.....	.....	.....
East Khándesh	23,958 0 0	1,750 0 0	.....	.....	.....
West Khándesh	11,515 0 0	.....	.....	.....	.....
Násik	16,403 0 0	.....	.....	.....	.....
Poona	42,640 0 0	14 0 0	.....	.....	.....
Sátára	14,627 0 0	279 0 0	.....	.....	.....
Sholápur	14,693 0 0	.....	.....	.....	.....
Belgaum	12,582 0 0	.....	.....	.....	.....
Bijápur	8,207 0 0	.....	.....	.....	.....
Dhárwár	15,432 0 0	.....	.....	.....	.....
Kánara	4,610 0 0	.....	.....	.....	.....
Ratnágiri	8,212 0 0	.....	.....	.....	.....
Total ...	7,41,198 0 0 † 1,644 0 0	9,78,172 0 0	63,500 0 0	3,726 0 0	1,14,818 0 0
Total of the previous year 1935-36 ...	7,12,564 0 0 17,312 0 0	8,76,308 0 0	60,500 0 0	5,146 0 0	83,427 0 0

*Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyar's Licences and Adhesive Advocate, Vakil and Attorney Stamps.

†This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT III—*concluded.*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	3,725 0 0	21,352 0 0	23,165 0 0	3,19,015 0 0	17,33,341 0 0
Ahmedabad ...	.....	.....	.....	3,060 0 0	4,54,388 0 0
Broach and Panch Mahals.	.....	.....	.....	2,128 0 0	1,20,080 0 0
Kaira ...	.....	.....	.....	1,779 0 0	1,39,384 0 0
Surat ...	.....	.....	.....	2,344 0 0	2,11,975 0 0
Thána and Kolába ...	.....	.....	.....	2,225 0 0	1,24,937 0 0
Ahmednagar ...	.....	.....	.....	737 0 0	90,038 0 0
East Khándesh ...	.....	.....	.....	2,119 0 0	2,43,794 0 0
West Khándesh ...	.....	.....	.....	671 0 0	85,783 0 0
Násik ...	.....	.....	.....	1,417 0 0	1,07,320 0 0
Poona ...	.....	.....	.....	2,966 0 0	2,45,963 0 0
Sátára ...	.....	.....	.....	1,202 0 0	1,30,624 0 0
Sholápur ...	.....	.....	.....	1,884 0 0	1,00,227 0 0
Belgáum ...	.....	.....	.....	1,449 0 0	1,59,131 0 0
Bijápur ...	.....	.....	.....	1,618 0 0	1,00,998 0 0
Dhárwár ...	.....	.....	.....	1,818 0 0	1,60,720 0 0
Kánara ...	.....	.....	.....	823 0 0	38,025 0 0
Ratnágiri ...	.....	.....	.....	1,816 0 0	66,386 0 0
Total ...	3,725 0 0	21,352 0 0	23,165 0 0	3,52,071 0 0	73,53,414 0 0 *1,644 0 0
Total of the previous year 1935-36 ...	6,228 0 0	24,855 0 0	21,136 0 0	3,93,826 0 0	75,13,860 0 0 *7,312 0 0

* This amount represents the net receipt in Exchange Account of Posts and Telegraph Department on account of Revenue Stamps.

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1937.

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	8*	771	...	303	1,074
Ahmedabad ...	26	1,739	...	5,675	7,414
Broach and Panch Mahals.	21	1,068	...	3,027	4,095
Kaira ...	27	1,296	...	3,104	4,400
Surat ...	29	988	...	3,978	4,966
Thána and Kolába ...	51	1,941	...	2,830	4,771
Ahmednagar ...	25	1,331	...	2,113	3,444
East Khándesh ...	53	3,234	...	6,373	9,607
West Khándesh ...	16	1,324	...	1,972	3,296
Násik ...	40	1,870	...	2,437	4,307
Poona ...	36	2,118	...	3,281	5,399
Sátára ...	34	1,806	...	3,189	4,995
Sholápur ...	16	1,539	...	2,183	3,722
Belgaum ...	78	1,640	...	4,089	5,729
Bijápur ...	103	1,074	...	2,574	3,648
Dhárwár ...	80	1,672	...	4,062	5,734
Kánára ...	20	618	...	935	1,553
Ratnágiri ...	16	887	...	1,619	2,506
Total ...	679	26,916	...	53,744	80,660
Total of the previous year 1935-36 ...	700	29,234	...	54,211	83,445

* This number includes the two vendors in the Bombay Suburban District.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1937.

District	By Courts or persons receiving evidence under Section 35 of Act II of 1899		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and Penalty realised	Number of cases dealt with	Duty and Penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	207	2,143 0 0	3,596	2,47,388 0 0
Ahmedabad ...	161	1,819 0 0	74	1,059 0 0
Broach and Panch Mahals...	69	919 0 0	56	1,142 0 0
Kaira ...	81	1,184 0 0	33	538 0 0
Surat ...	17	534 0 0	77	888 0 0
Thána and Kolába ...	105	1,462 0 0	77	759 0 0
Ahmednagar ...	56	604 0 0	40	204 0 0
East Khándesh ...	128	846 0 0	54	461 0 0
West Khándesh ...	...	.....	38	665 0 0
Násik ...	15	1,109 0 0	70	403 0 0
Poona ...	60	480 0 0	85	726 0 0
Sátára ...	93	641 0 0	48	600 0 0
Sholápur ...	72	1,738 0 0	27	213 0 0
Belgaum ...	22	4,308 0 0	44	117 0 0
Bijápur ...	99	1,001 0 0	30	607 0 0
Dhárwár ...	125	1,498 0 0	49	319 0 0
Kánara ...	37	482 0 0	34	339 0 0
Ratnágiri ...	133	1,226 0 0	45	112 0 0
Total ...	1,480	21,994 0 0	4,477	2,56,540 0 0
Total of the previous year 1935-36 ...	1,798	23,987 0 0	4,867	3,09,594 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1937.

District	Number of cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	...	...	...	...	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	...	...	...	...	...	...	
Sholápur ...	...	...	...	...	...	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	...	...	...	...	...	...	
Total of the previous year 1935-36 ...	34	44	25	19	506	...	

STATEMENT VII.

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1937.

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	30	421	120	104	1,47,782 0 0	11,468 0 0	...	
Ahmedabad ...	25	66	71	72	1,491 0 0	.....	...	
Broach and Panch Mahals.	...	2	2	...	657 0 0	.....	...	
Kaira ...	...	9	9	9	.....	.....	...	
Surat ...	20	75	95	89	.....	.....	...	
Thána and Kolába ...	1	5	5	4	5,308 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	6	7	13	12	.....	.....	...	
Poona ...	9	43	49	35	1,552 0 0	198 0 0	...	
Sátára ...	...	8	8	6	25 0 0	.....	...	
Sholápur ...	...	10	10	10	212 0 0	.....	...	
Belgaum ...	...	9	...	...	2,030 0 0	18 0 0	...	
Bijápur ...	...	1	1	...	.....	62 0 0	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Ratnágiri ...	3	3	3	4	65 0 0	.....	...	
Total ...	94	659	386	344	1,59,128 0 0	11,746 0 0	...	
Total of the previous year 1936-36 ...	99	732	468	418	2,17,760 0 0	8,771 0 0	105	

General Stamp Office,
Bombay, 15th June 1937.

T. E. STREATFIELD,
Superintendent of Stamps.

SM Bk Da 4—2

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Statistical Tables relating to the Working of the Stamp Department in the Bombay Province

For the Year ending 31st March 1938

BOMBAY
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STATEMENT I.

Abstract of Receipts and Charges for the year ending 31st March 1938.

—	Receipts	Charges						Net Receipts
		Discount and Establishment for Sale of Stamps	Refunds	Cost of Stamps supplied from Central Stamp Store	Cost of General Supervision	Other Charges	Total	
1	2	3	4	5	6	7	8	9
Bombay Province.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Under the Stamp Act	83,20,638	65,882	69,886	22,332	38,667	5,333	2,01,100	81,19,435
Under the Court Fees Act	73,46,264	38,758	96,943	8,002	28,788	2,453	1,74,944	71,71,320
Total ...	1,56,66,797	1,04,640	1,65,829	30,334	67,455	7,786	3,76,044	1,52,90,753
Total for the year 1935-36 ...	1,44,70,636	1,08,213	1,76,454	27,781	56,902	4,722	3,74,072	1,40,96,564
Total for the year 1936-37 ...	1,48,37,127	1,05,693	1,37,933	32,063	67,964	7,700	3,51,353	1,44,85,774

STATEMENT II

Showing the details of Receipts on account of Judicial Stamps for the year ending 31st March 1938.

District	Sale of Court-fee Stamps	Sale of Stamps for Copies	Sale of plain paper used with Court-fee Labels	Miscellaneous Receipts	Total	Totals in column 6 include the following receipts on account of Probates and Letters of Administration and Succession Certificates
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	31,44,921	...	...	...	31,44,921	14,14,678
Ahmedabad ...	3,70,049	...	...	...	3,70,049	
Broach and Panch Mahals.	1,51,721	...	...	1	1,51,722	
Kaira ...	1,85,637	...	...	...	1,85,637	
Surat ...	2,03,820	...	...	...	2,03,820	
Thána and Kolába.	3,05,242	...	...	...	3,05,242	
Ahmednagar ...	2,01,468	...	...	...	2,01,468	
East Khándesh ...	4,85,436	...	...	...	4,85,436	
West Khándesh ...	2,19,018	...	...	...	2,19,018	92,663
Násik ...	2,65,380	...	...	...	2,65,380	
Poona ...	4,52,036	...	...	...	4,52,036	
Satára ...	2,58,690	...	...	...	2,58,690	
Sholápur ...	2,38,544	...	...	...	2,38,544	
Belgaum ...	2,55,928	...	...	1	2,55,929	
Bijápur ...	1,37,486	...	...	...	1,37,486	
Dhárwár ...	2,40,030	...	...	...	2,40,030	
Kánara ...	76,632	...	...	...	76,632	
Ratnágiri ...	1,54,223	...	...	1	1,54,224	
Total ...	73,46,261	...	...	3	73,46,264	15,07,341
Total for the year 1935-36.	69,47,480	...	...	1,984	69,49,464	7,60,207
Total for the year 1936-37.	74,80,074	...	...	1,995	74,82,069	15,86,817

STATEMENT III

Showing details of Receipts on account of Non-Judicial Stamps for the year ending 31st March 1938.

District	*Impressed Stamps	Hundis or Inland Bills of Exchange	Impressed Stamps as defined in Section 2 (13) (a) of the Stamp Act	Foreign Bill Stamps	Insurance Stamps
1	2	3	4	5	6
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,34,162 0 0	1,27,875 0 0	23,95,717 0 0	2,67,037 0 0	2,45,731 0 0
Ahmedabad ...	5,43,146 0 0	1,933 0 0	.....	125 0 0	.....
Broach and Panch Mahals.	95,654 0 0	5 0 0	.....	.....	.....
Kaira ...	1,08,774 0 0	37 0 0	.....	.....	.....
Surat ...	1,51,121 0 0	25 0 0	.....	.....	.....
Thana and Kolaba ...	1,07,982 0 0	.....	.....	.....	.....
Ahmednagar ...	72,795 0 0	.....	.....	.....	.....
East Khándesh ...	1,91,962 0 0	.....	.....	.....	.....
West Khándesh ...	72,282 0 0	.....	.....	.....	.....
Násik ...	93,446 0 0	10 0 0	.....	.....	.....
Poona ...	2,07,434 0 0	140 0 0	.....	.....	2,032 0 0
Sátára ...	1,19,588 0 0	37 0 0	.....	.....	3,279 0 0
Sholápur ...	83,817 0 0	4 0 0	.....	.....	.....
Belgaum ...	1,40,469 0 0	8 0 0	.....	.....	.....
Bijápur ...	75,784 0 0	.....	.....	.....	.....
Dhárwár ...	1,39,260 0 0	.....	.....	.....	323 0 0
Kánara ...	39,237 0 0	.....	.....	.....	.....
Ratnágiri ...	68,046 0 0	.....	.....	.....	.....
Total ...	24,36,866 0 0	1,30,073 0 0	23,95,717 0 0	2,67,162 0 0	2,51,365 0 0
Total for the year 1935-36	25,38,695 0 0	81,168 0 0	21,97,752 0 0	2,83,865 0 0	2,29,160 0 0
Total for the year 1936-37.	23,74,381 0 0	97,146 0 0	20,96,846 0 0	2,33,397 0 0	2,52,017 0 0

Note.—* Includes, besides general Impressed Stamps, Cattle-pound Kabulayats, Salt and Customs Bonds and Bills of Lading.

STATEMENT III—*contd.*

District	India Revenue Stamps	Share Transfer Stamps	*Stamps for Legal Practitioners' licenses	Notarial Stamps	Brokers' Note Stamps
1	7	8	9	10	11
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4,34,923 0 0	13,41,686 0 0	67,000 0 0	5,178 0 0	1,16,191 0 0
Ahmedabad	63,805 0 0	66,190 0 0	.....	.....	.....
Broach and Panch Mahals ...	31,452 0 0	.....	.....	.....	.....
Kaira	17,465 0 0	.....	.....	.....	.....
Surat	17,245 0 0	33,020 0 0	.....	.....	.....
Thána and Kolába	17,348 0 0	.....	.....	.....	.....
Ahmednagar	11,890 0 0	.....	.....	.....	.....
East Khándesh	22,817 0 0	600 0 0	.....	.....	.....
West Khándesh	11,516 0 0	.....	.....	.....	.....
Násik	16,483 0 0	.....	.....	.....	.....
Poona	43,357 0 0	98 0 0	.....	.....	.....
Sátára	15,103 0 0	158 0 0	.....	.....	.....
Sholápur	13,956 0 0	.....	.....	.....	.....
Belgaum	11,863 0 0	.....	.....	.....	.....
Bijápur	8,121 0 0	.....	.....	.....	.....
Dhárwár	16,845 0 0	.....	.....	.....	.....
Kánara	4,429 0 0	.....	.....	.....	.....
Ratnágiri	7,942 0 0	.....	.....	.....	.....
Total ...	7,52,145 0 0	14,34,592 0 0	67,000 0 0	5,178 0 0	1,16,191 0 0
Total for the year 1935-36 ...	7,12,564 0 0	8,76,308 0 0	60,500 0 0	5,146 0 0	83,427 0 0
Total for the year 1936-37 ...	7,41,198 0 0	9,78,172 0 0	63,500 0 0	3,726 0 0	1,11,818 0 0

Note.—* Comprises Impressed Stamps for Pleaders, Revenue Agent's and Mukhtyar's Licenses and Adhesive Advocate, Vakil and Attorney Stamps.

STATEMENT III—*concld.*

District	Agreement Stamps	Forms for agreements and contracts chargeable with two-anna coloured impressions	Forms for receipts	Miscellaneous receipts	Total
1	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2,276 0 0	45,872 0 0	19,928 0 0	3,60,350 0 0	56,66,926 0 0
Ahmedabad ...	.....	.....	.....	3,744 0 0	5,74,932 0 0
Broach and Panch Mahals.	.....	.....	.....	1,735 0 0	1,03,876 0 0
Kaira ...	.....	.....	.....	1,030 0 0	1,27,806 0 0
Surat ...	.....	.....	.....	2,879 0 0	2,19,790 0 0
Thána and Kolába ...	.....	.....	.....	3,497 0 0	1,28,837 0 0
Ahmednagar ...	.....	.....	.....	1,148 0 0	85,834 0 0
East Khándesh ...	.....	.....	.....	3,764 0 0	2,19,049 0 0
West Khándesh ...	.....	.....	.....	1,475 0 0	85,280 0 0
Násik ...	.....	.....	.....	1,783 0 0	1,14,731 0 0
Poona ...	.....	.....	.....	2,795 0 0	2,55,797 0 0
Sátára ...	.....	.....	.....	2,538 0 0	1,40,703 0 0
Sholápur ...	.....	.....	.....	1,694 0 0	99,474 0 0
Belgaum ...	.....	.....	.....	3,069 0 0	1,55,414 0 0
Bijápur ...	.....	.....	.....	1,314 0 0	85,919 0 0
Dhárwár ...	.....	.....	.....	1,463 0 0	1,56,910 0 0
Kánara ...	.....	.....	.....	634 0 0	35,350 0 0
Ratnágiri ..	.....	.....	.....	1,686 0 0	68,574 0 0
Total ...	2,276 0 0	45,872 0 0	19,928 0 0	3,96,188 0 0	83,20,533 0 0
Total for the year 1935-36.	6,228 0 0	24,865 0 0	21,136 0 0	3,92,826 0 0	75,13,869 0 0
Total for the year 1936-37.	3,725 0 0	21,352 0 0	23,165 0 0	3,52,071 0 0	73,53,414 0 0

STATEMENT IV.

Arrangements for the Vend of Stamps during the year ending 31st March 1938.

District	Number of Vendors	Discount allowed to Vendors			
		On Judicial Stamps	On Plain Paper	On Non-Judicial Stamps	Total
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
Bombay ...	8*	788	...	347	1,135
Ahmedabad ...	27	1,802	...	7,044	8,846
Broach and Panch Mahals.	20	1,083	...	2,789	3,872
Kaira ...	27	1,261	...	3,143	4,404
Surat ...	30	991	...	3,944	4,935
Thána and Kolába ...	47	1,999	...	2,815	4,814
Ahmednagar ...	21	1,978	...	1,378	3,356
East Khándesh ...	53	3,302	...	5,587	8,889
West Khándesh ...	16	1,390	...	1,908	3,298
Násik ...	40	1,807	...	2,453	4,260
Poona ...	37	2,184	...	3,131	5,315
Sátára ...	34	1,898	...	3,405	5,303
Sholápur ...	15	1,455	...	2,132	3,587
Belgaum ...	73	1,551	...	4,011	5,562
Bijápur ...	98	896	...	2,137	3,033
Dhárwár ...	87	1,618	...	3,952	5,570
Kánára ...	20	580	...	865	1,445
Ratnágiri ...	16	894	...	1,683	2,577
Total ...	669	27,477	...	52,724	80,201
Total for the year 1935-36.	700	29,234	...	54,211	83,445
Total for the year 1936-37.	679	26,916	...	53,744	80,660

*This number includes the two vendors in the Bombay Suburban District. In addition to these 8 Licensed Stamp Vendors, there are 15 ex-officio Stamp Vendors in the General Stamp Office, Bombay.

STATEMENT V.

Insufficiently Stamped or Unstamped Instruments on which Duty and Penalty were levied by Civil Courts and Collectors during the year ending 31st March 1938.

District	By Courts or persons receiving evidence under Section 35 of Act II of 1899		By Collector under Sections 32, 37, 40 and 41 of Act II of 1899	
	Number of cases dealt with	Duty and Penalty realised	Number of cases dealt with	Duty and Penalty realised
1	2	3	4	5
		Rs. a. p.		Rs. a. p.
Bombay ...	245	6,603 0 0	3,838	3,30,905 0 0
Ahmedabad ...	156	1,958 0 0	86	1,069 0 0
Broach and Panch Mahals...	125	920 0 0	92	652 0 0
Kaira ...	62	628 0 0	52	363 0 0
Surat ...	17	1,070 0 0	57	1,212 0 0
Thána and Kolába ...	124	1,766 0 0	96	1,707 0 0
Ahmednagar ...	36	301 0 0	53	304 0 0
East Khándesh ...	88	840 0 0	59	409 0 0
West Khándesh ...	...	.....	29	1,468 0 0
Násik ...	55	368 0 0	50	1,389 0 0
Poona ...	94	796 0 0	92	1,226 0 0
Sátára ...	106	982 0 0	80	1,483 0 0
Sholápur ...	56	534 0 0	67	1,137 0 0
Belgaum ...	29	2,882 0 0	33	165 0 0
Bijápur ...	72	584 0 0	43	700 0 0
Dhárwár ...	97	853 0 0	36	598 0 0
Kánara ...	35	395 0 0	41	229 0 0
Ratnágiri ...	134	1,495 0 0	50	180 0 0
Total ...	1,531	22,975 0 0	4,854	3,45,196 0 0
Total for the year 1935-36.	1,798	23,987 0 0	4,867	3,09,594 0 0
Total for the year 1936-37.	1,480	21,994 0 0	4,477	2,56,540 0 0

STATEMENT VI.

Stamp Prosecutions and Results during the year ending 31st March 1938.

District	Number of cases instituted	Number of Persons			Amount of fines imposed	Amount of rewards disbursed	Remarks
		Brought to trial	Convicted	Acquitted			
1	2	3	4	5	6	7	8
					Rs.	Rs. a.	
Bombay ...	...	...	...	...	...	...	
Ahmedabad ...	...	...	...	...	...	...	
Broach and Panch Mahals.	...	...	...	...	...	...	
Kaira ...	...	...	...	...	...	...	
Surat ...	...	...	...	...	...	...	
Thána and Kolába ...	...	...	...	...	...	...	
Ahmednagar ...	...	...	...	...	...	...	
East Khándesh ...	...	...	...	...	...	...	
West Khándesh ...	...	...	...	...	...	...	
Násik ...	1	1	...	1	...	...	
Poona ...	...	...	...	...	...	...	
Sátára ...	1	1	1	...	25	...	
Sholápur ...	1	2	2	...	80	...	
Belgaum ...	...	...	...	...	...	...	
Bijápur ...	...	...	...	...	...	...	
Dhárwár ...	...	...	...	...	...	...	
Kánara ...	...	...	...	...	...	...	
Rátnágiri ...	...	...	...	...	...	...	
Total ...	3	4	3	1	105	...	
Total for the year 1935-36.	34	44	25	19	506	...	
Total for the year 1936-37.	...	...	...	...	...	...	

STATEMENT VII

Showing the result of action taken by Collectors to test the valuation of estates for which applications for Probate and Letters of Administration were put in during the year ending 31st March 1938.

Divisions and Districts	Number of enquiries pending at beginning of the year	Number of cases reported to Collector (Section 19-H of the Court Fees Act)	Number of cases in which enquiries were instituted during the year	Number of enquiries completed during the year	Amount of Court fees due or originally realised on the valuations of the applicants in cases disposed of during the year	Amount of deficit Court fees required	Penalty	Remarks
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs.	
Bombay ...	46	491	143	127	7,30,595 0 0	14,263 0 0	...	
Ahmedabad ...	22	88	79	79	2,912 0 0	.....	...	
Broach and Panch Mahals. ...	...	5	5	...	1,568 0 0	.....	...	
Kaira ...	...	20	20	20	.....	.....	...	
Surat ...	6	62	68	52	.....	.....	...	
Thána and Kolába ...	...	5	6	6	2,731 0 0	.....	...	
Ahmednagar ...	...	...	...	...	.....	.....	...	
East Khándesh ...	...	...	...	...	.....	.....	...	
West Khándesh ...	...	...	...	...	.....	.....	...	
Násik ...	1	9	10	8	.....	.....	...	
Poona ...	17	43	57	52	2,323 0 0	1,454 0 0	...	
Sátára ...	2	9	11	11	80 0 0	.....	...	
Sholápur ...	...	14	14	14	582 0 0	.....	...	
Belgaum ...	...	9	1	...	1,862 0 0	31 0 0	...	
Bijápur ...	...	...	...	...	.....	.....	...	
Dhárwár ...	...	...	...	...	.....	.....	...	
Kánara ...	...	...	...	...	.....	.....	...	
Ratnágiri ...	3	6	6	4	286 0 0	.....	...	
Total ...	97	761	420	373	7,42,939 0 0	15,748 0 0	...	
Total for the year 1935-36.	98	732	453	418	2,17,760 0 0	8,771 0 0	105	
Total for the year 1936-37.	94	659	386	344	1,59,118 0 0	11,746 0 0	...	

General Stamp Office,
Bombay, 18th August 1938.

T. E. STREATFIELD,
Superintendent of Stamps,
Bombay.

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